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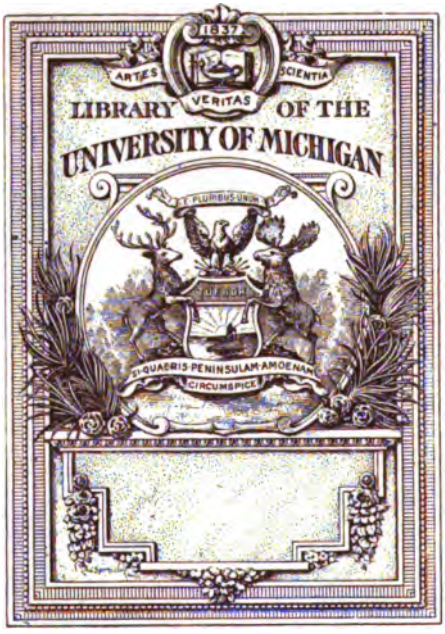
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Twenty-ninth General Assembly

OF THE

STATE OF IOWA

Which Convened at Des Moines, January 13, 1902.

ALBERT B. CUMMINS; - - - - - - Governor
JOHN HERRIOTT, - Lieutenant-Governor and President of the Senate
W. B. MARTIN, - - - - - - Secretary of State
FRANK F. MERRIAM, - - - - - Auditor of State
G. S. GILBERTSON, - - - - - Treasurer of State
RICHARD C. BARRETT, - Superintendent of Public Instruction
CHARLES W. MULLEN, - - - - - - Attorney-General
WILLARD L. EATON, - - Speaker of the House of Representatives

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DES MOINES
B. MURPHY, STATE PRINTER
1902

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No. 2. Inaugural.
No. 3. Report of Auditor.
No. 4. Report of Treasurer.
No. 5. Report on Pardons.
No. 6. Report of Criminal Convictions.
No. 7. Report of Land Department.
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BIENNIAL MESSAGE

OF

LESLIE M. SHAW

GOVERNOR OF THE STATE OF IOWA

TO THE

Twenty-ninth General Assembly

JANUARY, 1902

PRINTED BY AUTHORITY OF THE GENERAL ASSEMBLY,

DES MOINES
B. MURPHY, STATE PRINTER
1902

GOVERNOR'S MESSAGE,

To the Senate and House of Representatives of Iowa:

The constitution of this commonwealth requires the Chief Executive to communicate to the General Assembly the condition of the state, together with such recommendations as he may deem expedient. In obedience to this mandate I have the honor to submit the following:

The receipts of general revenue during the fiscal term, July 1, 1899, to July 1, 1901, aggregated		$5,120,059.54
Add to this treasury balance July 1, 1899		445,002.37
Total revenue		$5,565,061.91
Outstanding warrants at the beginning of the term	$ 30,708.35	
Warrants drawn during the term	4,420,193.70	$4,450,902.05
Balance		$1,114,159.86
Outstanding warrants June 30, 1901		29,728.31
Balance in the treasury June 30, 1901		$1,143,888.17
At the close of business Dec. 31, 1901, there was in the treasury		780,527.75

APPROPRIATIONS ASKED.

The following is a partial list of the appropriations that will be urged at your hands:

For institutions under the management of the Board of Control in excess of ordinary operating expenses	$ 848,000
The Board of Regents of the State University asks (including $35,000 additional annual allowance)	363,000

The Trustees of the Iowa College of Agriculture and Mechanic Arts ask (including $75,000 additional annual allowance)	465,000
The Trustees of the State Normal School ask (including $25,000 additional annual allowance)	167,000
The Capitol Improvement Commission estimates the cost of the improvements it recommends at	250,000
The Vicksburg National Park Commission asks	150,000
Amount suggested as needful for a creditable display at the Louisiana Purchase Exposition	250,000
For the completion of the Historical Building	200,000
For State Historical Society (including $1,500 additional annual allowance)	4,000
For Arsenal Building	50,000
For State Board of Health (additional annual allowance of $2,500)	5,000
For Fish and Game Protection	16,000
For Bureau of Labor Statistics	1,500
For State Library Commission (additional annual allowance of $1,000)	2,000
For new Normal School	100,000
Total	$2,871,500

I believe the amounts asked in the foregoing list are all needed, and it would be gratifying indeed if they could all be allowed. It is manifest, however, that this session of the general assembly cannot grant them all without incurring an unwarranted indebtedness. They are therefore submitted with but this suggestion, that if any additional buildings are to be provided they should be of the most permanent character. For many years the policy prevailed of building cheaply. It was thought almost anything would do so long as the roof did not leak, nor the walls cave. A wise departure in recent years has been made. The new hospital for the insane at Cherokee, the Liberal Arts building at Iowa City, and the new buildings at both Ames and Cedar Falls are excellent in character. Those competent to judge have used this seemingly extravagant language in connection with the hospital for the insane at Cherokee: "The world may and probably some time will have a better planned and more completely equipped hospital, but it has none better now." The time for anything other than commodious buildings of modern architecture, and

of strictly fireproof construction, has passed, let it be hoped, in this state.

STATE ARCHITECT.

In this connection, I desire to indorse most heartily the recommendation of the Board of Control that the state architect be relieved from designing educational buildings. I am of the opinion that designs for all public buildings should be thrown open to competition, and the plans before selection examined by men of recognized ability, and of national reputation. The buildings hereafter to be erected should be such as will stand the test architecturally, as well as mechanically, not only of this, but of subsequent, centuries. The work of no one man will meet these requirements. A building admirable in itself may not harmonize with those already erected—a consideration of great importance. Neither will success in one instance afford a guaranty against signal failure in the next. Architecture is expression, and therefore educational. Even the sacred writings contain the language and characteristic expressions of more than sixty authors, each inspired, and their value and interest is largely enhanced thereby.

EDUCATIONAL INSTITUTIONS.

Our state educational institutions are of great importance, and should be liberally dealt with. It takes money to build a university. Iowa need not expect to compete with institutions that are the recipients of donations aggregating millions with meager biennial appropriations. The College of Agriculture and Mechanic Arts at Ames is, admittedly, the best of its class in the United States. The Union Stock Yards of Chicago expects to spend $10,000 at this institution in the department of animal husbandry, believing there is no place where so good returns can be obtained. This fact is an indorsement that should commend the institution to the very favorable consideration of your honorable body.

LOSSES BY FIRE.

During the past year, both the State University and the College of Agriculture and Mechanic Arts lost useful, though not valuable, buildings. Temporary relief was granted in each instance from the emergency fund, wisely provided by the last general assembly. Commodious and permanent buildings should be provided at the earliest date consistent with the available resources of the state.

NORMAL SCHOOLS.

Our single state Normal School is overcrowded. The attendance (over 2,000), in my judgment, is in excess of what can be cared for with best results under one management. Two years ago I recommended the location of four additional normal schools to be equipped and put in operation from time to time as the finances of the state might justify. I recommended the location of four, in view of the fact that every effort to establish one had failed, and I hoped four might be located at one time without serious difficulty. The attempt was again made to locate one, but rival interests defeated it, as usual.

RURAL SCHOOLS.

In this connection, I again call attention to the inadequate educational advantages in rural districts. The average country school-teacher receives less than $25 per month, exclusive of board, less, we are told, than in any other northern state, and less than in several southern states. It must be that the major part of the $8,000,000 annually spent by the state for public schools is expended in cities and towns. It is exceedingly unfortunate that the rural schools are of such a character that the average farmer boy leaves at fourteen or fifteen years of age. This lamentable condition will be painfully apparent in ten years, if it is not already. No number of colleges or universities will meet the demand or cure the evil. The village and city school is especially planned for those who begin at five years of age and continue until graduation without intermission. It is a poor place for the child from a rural community. I have in previous communications discussed this question at some length. It has also received consideration—wise consideration, I think—from the superintendent of public instruction. I believe with him that central township schools with provision for conveying the pupils to and fro at public expense will afford greater relief than any other proposed system. If to this could be added a provision for the employment of a county superintendent at an adequate salary, to be chosen in the same manner as city superintendents, and with analogous duties and responsibilities, it would revolutionize our school system for good. The salary should be fixed by law or the position would be let to the lowest bidder, as our rural schools largely are at present. It is feared that some of the teachers have little else to commend

them than kinship to the director. Nepotism is generally condoned if the compensation is low enough. Neither can very much be expected of a county superintendency under a system that invites considerations of availability only. If these changes were made, some of you gentlemen might not be returned, but you can afford to sacrifice your political lives if by so doing you shall serve and save the youth of Iowa. They will have no committee on legislation. Other interests will be represented. I appeal to you, gentlemen, directly. Much of the evil so manifest is the resultant of a wave of sentiment that has in comparatively recent years created the impression that economy is the synonym of statesmanship.

CAPITOL IMPROVEMENT COMMISSION.

The Twenty-eighth General Assembly authorized the creation of a commission to investigate and recommend such improvement of the capitol and other property of the state connected therewith, including decorations, works of art, electric lighting, and burglar alarms, as in the opinion of the commission would "place the capitol building in a state of perfect repair," and equip the same with modern improvements. In obedience to this provision, Hon. Peter A. Dey, who was a member of the original capitol commission, and who bore a conspicuous part in erecting the present edifice; Prof. Chas. A. Cumming, an artist of more than state reputation; and Henry S. Josselyn, a learned and practical architect, were selected. Their report is on file, and is commended to your careful perusal, and favorable consideration. This commission recommends the expenditure in the aggregate of $250,000. I think it should all be provided for at one time, but it need not all be made available in one year. I think it would be unwise to mutilate the recommendations. The commission went very thoroughly into the subject and consulted the best authorities in the nation, and it is doubtful if its conclusions can be hastily improved upon. The whole scheme has been carefully wrought out. Those competent to judge believe the result will be most satisfactory. The capitol is considered the third best in the country, and its architecture makes possible a more artistic interior than any other. It will be remembered that the original commission was suddenly and unceremoniously discharged before the contemplated work was completed. As a result, for nearly the fifth of a century, visitors have stood on the outside of the building in great admiration, but have entered it

only to be shocked at bare walls and unfinished corridors. The recommendation of this commission with reference to an electric lighting plant is especially indorsed as a matter of economy. A system of burglar alarms is also very important. In the same connection, I suggest that an artesian well be bored at the power-house, the expense of which can be nearly, if not wholly, saved in one biennium.

The members of this commission have performed their duties so thoroughly, and have so patriotically given their time to the work, that I recommend that they be reimbursed for the expenses incurred in excess of the amount allowed by the act creating the commission.

LOUISIANA PURCHASE CENTENNIAL EXPOSITION.

The centennial of the purchase and cession to the United States in 1803 of the larger portion of our national domain west of the Missouri river is to be commemorated by what promises to be the most extensive exposition the world has yet seen. With your honorable body rests the responsibility of determining the part Iowa shall take in this event. Wisely, this state contributed little to the Trans-Mississippi Exposition in 1898, nothing to the Pan-American Exposition in 1901, and nothing to the South Carolina and West Indian Exposition which is now in progress. But I am of the opinion that the people of this commonwealth will approve such provision for the Louisiana Purchase Centennial Exposition as will leave no doubt in the minds of visitors that Iowa constitutes an important part of that priceless acquisition. Something worthy of the state, or nothing, should be our motto. Certainly there ought not to be created a commission with such limited means as to belie our prosperity and libel our resources.

VICKSBURG NATIONAL PARK COMMISSION.

The government has recently established a National Park at Vicksburg, and the Twenty-eighth General Assembly authorized a commission to locate the position of the thirty-two Iowa regiments and other organizations which took part in that memorable siege, and to recommend such legislation as shall suitably and permanently mark the positions thus ascertained and worthily commemorate the valor and services of Iowa soldiers in the campaign and siege of Vicksburg. This commission was duly appointed and has filed its report, which is submitted to your

honorable body with the recommendation that it be published in suitable form for distribution. The commission recommends the appropriation of $150,000 for the erection of suitable monuments. I am of the opinion this amount is not excessive. A larger pro portion of Iowa troops took part in this siege than in any other battle or siege, and numerically more soldiers from Iowa were there engaged than from any other state save Illinois. Visitors ought never to leave this park doubting either the patriotism of Iowa soldiers or the appreciation of Iowa people. The Light Brigade in the famous charge at Balaklava lost sixty-three per cent, and Tennyson has immortalized their valor. The Twenty-second Iowa in a single charge at Vicksburg lost eighty-two per cent, (several other regiments during the siege lost from fifty to over seventy per cent,) and it will now be the privilege of the Twenty-ninth General Assembly to permanently commemorate both their valor and their awful sacrifice.

SALARIES.

I am still of the opinion that the salary of the chief executive of this state ought to be increased. A bill fixing the salary at $5,000 passed the lower house of the Twenty-eighth General Assembly, but for want of time failed to pass the senate. Salaries of all state officers are very low. They were fixed at a time when living expenses were much lighter than at present.

OFFICIAL BONDS.

In former years the bond of the Treasurer of State was $300,000. This, through the discretion lodged with the Chief Executive, has been recently increased to $800,000. For more than six months the balance in the treasury of the state has exceeded $1,000,000, and I am of the opinion that the Treasurer's bond ought to be approximately large. I am also of the opinion that this bond should be furnished at the expense of the state. The market value of the bond now furnished by the state Treasurer is $4,000 per annum. The present Treasurer actually paid $1,500 in cash for his bond of $300,000. The proposition on final analysis resolves itself thus: The state Treasurer, if his bond shall remain at $800,000, must pay $1,800 per annum in excess of his salary, or he must secure by subscription among his friends that which is purchasable in the market. I think similar provisions should be made with respect to all bonds required of public officers.

INTEREST ON STATE FUNDS.

In view of the large treasury balance much of the time, I recommend that provision be made whereby the state may receive interest on at least the greater portion, and I am gratified that the Treasurer joins in this opinion and recommendation.

EQUALIZATION OF ASSESSMENTS.

The Executive Council, sitting as a board of equalization in July of last year, passed the following resolution:

"The Executive Council recommends to the General Assembly such a modification of the statutes of the state as will allow the board of review to adjust the assessment of all property at the same time, and it suggests the following ways in which this may be done: Either the railroads might be assessed primarily by the railroad commissioners (who, in view of their duties should be the better prepared than any one else to judge of the relative value of the several roads), and then the Executive Council adjust all assessments at the July meeting; or the time of assessing railroads, if left with the Executive Council, might be changed from March to July, so that the whole subject should be before the council for adjustment at the time."

This action was not taken for the purpose of escaping responsibility, but in view of the fact that the present law requires the Executive Council to assess railroads annually in the month of March and equalize the assessment of all other property in July following. It does not contemplate a revision of the railroad assessment already made. The following illustrations will, I think, justify the recommendation. In March, 1899, the railroads were assessed at a slight increase over the figures of any previous year, but in July following it was found that real estate had been assessed $22,000,000 less than two years before. In March, 1901, while the railroads were assessed $2,500,000 higher than in 1899, in July it was found that real estate had been assessed $14,000,000 higher than in 1899.

THE PAROLE SYSTEM.

The Twenty-eighth General Assembly provided for the employment of a parole clerk in the office of the chief executive. This action I have interpreted as legislative approval of the policy which has grown up in the state of granting conditional pardons; and by reason of this additional assistance I have been able to investigate to some extent the practical workings of the parole system.

During the ten years prior to the commencement of my administration, in addition to full pardons and commutations of sen-

tence, 134 convicts had been released conditionally, most of them in the very recent past. Of this number eight had been returned under revocations, and I have returned one more. The remainder have been investigated, and their whereabouts, their conduct, and their standing, have been carefully inquired into. Very favorable and satisfactory reports have been received from fifty-three, and to these I have granted full and unconditional pardon and restoration to citizenship. The term for which six others were committed has not yet expired. Eleven are dead or insane. Only meager reports, not sufficient to justify action, were secured from thirteen. Unsatisfactory reports were received from fourteen. I have been unable to locate or get any reports from twenty-eight. It does not follow, however, that all of these are leading vicious lives. The reports received from the fifty and more to whom full pardon has been granted were most gratifying. Several wrote using letter-heads that bore their names. Others were holding responsible and trusted positions with prominent business houses and industrial corporations. One was the incumbent of an official position of trust and responsibility in a New England city of more than 100,000 inhabitants. Many were reported to have become industrious citizens, and to have won the full confidence and esteem of the communities in which they reside.

Very few pardons and less commutations of sentence have been granted during the past biennium; but, encouraged by the action of the legislature, I have been quite liberal in granting paroles; and have released 201 on conditions more or less exacting. Suitable employment has usually been secured before the release, and the parole has been upon condition that the recipient employ his time industriously, spend his evenings at home, absent himself from all places where intoxicating liquors are sold or kept for sale, and report every thirty days to this office the amount earned and the disposition made thereof. In addition I have a number of benevolently disposed persons in each county who, unbeknown to others, watch the conduct of paroled prisoners, and report their conduct to this office. The result in most instances has been very satisfactory. Of the 201 paroled, unfavorable reports have been received from thirty-one, and they have been returned to serve out the unexpired portions of their sentences. The present whereabouts of fifteen others is unknown. Most of these had but a few months of their terms remaining, and they were released in the hope that the conditions imposed and

the system of surveillance inaugurated might have a helpful influence. The remaining 155 are doing reasonably well, and many of them excellently. Some of them, however, if they should chance to be thrown out of employment would very likely lapse into vice. A volume could be written that would be as interesting as a romance of the transformation in some of these lives. I have extended a full pardon to quite a number whose terms would have expired, and who have acquitted themselves creditably. It has not been my purpose to extend clemency to those who have deliberately embarked upon a career of vice, but to sift out such as appear to have been in a sense accidental criminals. Some of them, it is believed, were innocent of the crimes charged. A detailed list, giving the names of all persons to whom executive clemency has been extended, and mv reasons therefor, is this day submitted to your honorable body as provided by statute. I refer to the subject here as preliminary to the following suggestions and recommendations. I think additional legislation should be had, but I do not favor encumbering the parole system with specific restrictions. I think the Chief Executive should have absolute authority to release at pleasure any one charged with a less offense than murder in the first degree, and to return him to the penitentiary at his discretion. The statutory provision for shortening the term because of good conduct should be so amended as to permit the Governor to declare the same forfeited in case the conduct of the prisoner when on parole is not satisfactory. Each case is distinct from all others, and no plan can be formulated with sufficient elasticity to meet the requirements of changed and ever changing conditions. Under statutory provisions, as distinguished from free exercise of an unrestrained discretion, it is as easy for the intentionally vicious to earn release as for those of honorable and virtuous instincts. I have paroled several before they have ever seen the penitentiary. This I have not done, however, except upon the recommendation of the trial judge and the county attorney who prosecuted. There are two quite distinct classes of criminals; the one deliberately and permanently vicious, the other to some extent the creature of circumstances, and no law can be made that will enable a chief executive or a pardon board to discriminate wisely. Mistakes will be made at best, but on the whole I believe in the greatest possible discretion, and the free exercise thereof. I have returned several to the penitentiary because

their early education was neglected. They had never been taught to work, and when released would not seek or accept employment. They are now in the tool factory at Fort Madison acquiring what they should have been taught in youth.

BUREAU OF LABOR STATISTICS.

The investigations made by the bureau of labor statistics during the last biennium are of great importance, and the report will be found interesting and valuable. More than 300 factories were inspected, and the facts ascertained and reported lead to the belief that it would be well to make all needed provision for the inspection of the nearly 15,000 other factories in the cities and towns of Iowa, employing 60,000 persons. The sanitary conditions of many of the factories examined is well nigh alarming; and, I think demand consideration by this general assembly. The department should be clothed with authority as ample as the mine inspectors, and it should be made incumbent upon the commissioner to protect employees from inadequate heat and dangerous machinery, and to enforce adequate fire-escapes and wholesome sanitary conditions.

The report shows that a large number of children, some as young as ten years of age, are being employed in the factories of Iowa, and the faces of many of them tell a sad story of overwork and over hours. The statutes of this state already prohibit the employment of children under a certain age in coal mines. Why not extend restrictions as to their employment in factories? Healthful employment for limited hours is beneficial, and I therefore do not object so much to the fact of child labor as to its character and duration. There should be at least, I think, some statutory limitation, and the bureau should be clothed with a wise oversight, ample discretion, and plenary powers.

LAKE-BEDS.

Two years ago I called attention to the fact that the title to the beds of a large number of meandered lakes was in dispute. The state claims title to these lands. I think it would be wise to memoralize congress to protect the rights of the state by appropriate legislation. Certainly nothing ought to be done to interfere with what is now believed to be our vested right. I am still of the opinion it would be wise to grant these lands to some one or more of our educational institutions. They are supposed to be worth several hundred thousand dollars.

OIL INSPECTION.

Experience has shown that the provision for the inspection of linseed oil is insufficient to protect the public. The most vile and worthless adulterations are readily sold as pure linseed oil. I am of the opinion that dealers in paint oils should be required to place a label upon the vessel containing each sale, and proper penalty should be provided for the sale of adulterations unless appropriately labeled.

STATE BOUNDARY.

The act of congress which admitted the State of Iowa into the Union fixed the western boundary of this commonwealth as the middle of the main channel of the Missouri river. Since that time the channel of the river has changed, and there is considerable territory formerly in this state now on the western side of that river. This has given rise to much controversy, and to some litigation. At the last session of the legislature of Nebraska, a boundary commission was authorized, the same to be appointed when the legislature of Iowa should make similar provision. The Nebraska law provides for three members to be appointed by the governor to receive $10 per diem for a period not to exceed thirty days, and the sum of $2,000 was appropriated to defray the expenses of the commission. I recommend similar action in this state in the hope that a permanent boundary may be established and ratified by the states interested therein, and by the Congress of the United States.

IN MEMORIAM.

During the last biennium the people of this state have been called to mourn the death of Hon. John. H. Gear—legislator, speaker of the house, governor, representative in congress, and United States senator—a most conspicuous character in Iowa history. Of no man has it ever been said, with greater verity, "He was the servant of the people." He never held a position that he did not fill, and never filled a position of which he was not worthy, or in which he failed signally to honor those who had honored him.

More recently our people were appalled at the violent death of the best beloved of rulers and the most honored of men, William McKinley, President of the United States. I shall not weary you, gentlemen, with an attempt to recount the virtues of

that noble character. The immortal words used by Lincoln concerning Washington, and which have been repeatedly reiterated as applicable to their author, can now be said of McKinley: "To add brightness to the sun and glory to the name of Washington is alike impossible. Let none attempt it. In solemn awe pronounce the name, and in its naked, deathless splendor leave it shining on."

Such a trinity of names blesses not the annals of any country but ours, and no other people cherish such a priceless legacy of influence.

TEMPORARY APPOINTMENTS.

To fill the vacancy occasioned by the death of Senator Gear, Honorable Jonathan Prentiss Dolliver, of the city of Fort Dodge, was, on the twenty-second day of August, 1900, appointed a senator of the United States from the state of Iowa for the remainder of the term that expired on the third day of March last; and on the twenty-fifth day of February, 1901, Mr. Dolliver was appointed for the term beginning on the fourth day of March following, to hold until this general assembly shall elect a successor.

Thomas B. Hanley, of the city of Tipton, was, on the eleventh day of January, 1901, commissioned a member of the board of regents of the State University, to fill a vacancy occasioned by the death of Mortimer A. Higley, the commission taking effect January 8, 1901, and continuing until this meeting of the general assembly.

CONCLUSION.

The state is in a flourishing condition. Her people are prosperous. If there be discontent anywhere or among any class, it is not manifest. While our population is increasing, the court records indicate that crime is decreasing. Fewer persons were sent to the penitentiary during the last year than in any other, save one, in the last quarter of a century. The relations between capital and labor have been exceptionally cordial, and deeds of violence have been few. The fair record of the state has not been marred by an illegal execution in more than a decade. Justice according to law, the distinctive feature of Anglican liberty, is the recognized rule of our people. With no small degree of pride for the past history of my state, rejoicing in her present greatness, hopeful for her future, and in the full confidence that

the conservative wisdom of your honorable body will preserve and strengthen all that is good and cure that which may need correction, I submit the foregoing.

Leslie M Shaw

JANUARY 13, 1902.

INAUGURAL ADDRESS

OF

ALBERT B. CUMMINS

Governor of the State of Iowa

DELIVERED

JANUARY 16, 1902

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES,
B. MURPHY, STATE PRINTER.
1902.

INAUGURAL ADDRESS

Senators, Representatives, and Fellow Citizens:

I gratefully acknowledge my deep appreciation of the confidence and good-will of my fellow men, and I am solemnly conscious of the obligations I have undertaken and the responsibilities I have assumed.

The honor of the office I now enter is outranked by but one of all the places of trust and distinction known to the institutions of the republic; and if its duties were as difficult as its honor is great, I would have little hope of discharging them either to your satisfaction or my own; but, happily for you and for me, government in this state has attained a climax of steadiness which gives me courage to begin the work so generously committed to my hands. While the problems of organized society are not less intricate here than elsewhere, and while law-breaking is not unknown among us, it is still true that the ease with which the laws are executed in this state is a superb testimonial to the sound character of its people. The men and women of Iowa are, I believe, beyond all their fellows, either of this country or any other, law abiding; yielding that implicit and instinctive obedience to the ordinances of both God and man, which makes the enforcement of statutes, the preservation of peace and the maintenance of order a task so light in comparison with the labor attending the duties of a chief executive in many parts of the world, that one may, with confidence and hope, take up the work incident to the office with which I have been invested.

In common with all of you, I share the pride which has become the habitual garb of the citizens of this state. We would indeed be insensible to the natural sentiments of patriotic humanity if our hearts did not expand with pleasurable emotions under the influences which surround us. Our beloved state has barely passed the pioneer period of its development, and yet it occupies a position, in all the affairs of the Republic, so commanding and so honorable that its sister commonwealths, without envy or jealousy, graciously yield to Iowa a pre-eminence that it modestly

accepts and will zealously hold. It is fast becoming an established maxim that of the things men most want, Iowa has the most to give. With an empire of farms, which, taken as a whole, never have had, nor can have, a parallel on the face of the earth, farms whose productions can be multiplied again and again without serious strain upon the enduring strength of their fertile fields; with unsurpassed facilities for the manufacture of every commodity that can be economically distributed from the Mississippi valley; with a population steady in growth and permanent in character, prosperous beyond description, and as well defended against the uncertainties of the future as the imagination can conceive; with poverty and ignorance reduced to their minimum; with education and intelligence universally diffused; with a love of country in every heart, and the weapons of industry in every hand; with a genius for the science of government, leading as well in congress as in cabinet; with a growing tendency toward the best forms of learning, and the noblest ideals in social and civic life, it is small wonder that prosperity reaches its highest level, progress its most uniform pace, content its serenest phase, and happiness its most perfect expression, in Iowa. Without disparaging the splendid accomplishments of other states, it can truthfully be said that the world can present no fairer destiny for the human race than may justly be predicted for the men and women whose homes will beautify and enrich this garden of the world.

It is with mingled sentiments of pride and gratitude I speak of the Republic and the conditions which surround and sustain its citizens. Governments may rise and fall, nations may appear and disappear, races may develop and wither away, but we have established one proposition that will never again be doubted. The student of statecraft will hereafter always assume that a Republic may be free, just, strong and enduring. We have solved the problem for all time, and our people will be renowned in all ages for the splendor of the period in which the demonstration has been made.

The story of the marvelous transition from the puny power of colonial days to the puissant strength we now exercise, is in every memory, and need not be retold. The magical development in material things which has raised us above all the nations of the earth, has been the theme of so many an oratorical epic that the echo of the song is always in our ears. The wonderful prosperity of the people is a theme so fascinating that we rest

continually under its charm and detail only makes the romance sordid. The maintenance of our high standard of manhood, so essential to the preservation of free institutions, is so manifest and satisfying that the evidence of our senses needs no supplement.

I therefore check a natural tendency to fall into the language of eulogy, and content myself with these plain statements. The men and women of the United States have reached a higher point in the pathway of progress morally, intellectually, and socially, than was ever before touched by the human race; they are the creators of a mightier physical and material development than was ever before known; and they have established and now maintain a government that has more liberty, justice and improvement in it, than any other government that the world has ever seen.

These observations, however, do not mean that we have finished the fight. The years to come have victories to be won, and will be crowded with opportunities to be embraced. I turn from an inspiring retrospect to a hopeful future.

REFORM.

It is eminently appropriate upon this occasion to review some of the duties of citizenship, to re-examine some of the questions which engage the public mind, and to again resolve to promote with our utmost endeavor the cause of good government. The experience of the world establishes beyond controversy that nothing is more helpful in the solution of the problems of states and nations than constant discussion of the plans suggested for the reform and betterment of the rules of society. It is unfortunately as common, as it is unpatriotic, to sneer at the idea of reform and to deride the reformer; but the sneers and derision proceed either from a corrupt heart or an unthinking mind. Reform and betterment in laws are as essential to the advance of the republic as is the growth of its industrial life. I therefore make no apology for the belief that many of the questions propounded to us by the evolution of the time have not been adequately answered. On the other hand, he who predicates his demand for change upon the hypothesis that what we have is wholly bad and proposes overthrow rather than a gradual approach toward higher efficiency in government, is a superficial agitator, who dooms himself to defeat by ignoring the fundamental law of mankind. The true friend of progress recognizes

that what we have is good, but perceives that we may have better. He sees life and energy take on, from time to time, new forms and phases; and he knows that government, to be just and effective, must adapt itself to the changing relations of men and the varying tendencies of the age. He understands that this generation has something more to do than to glorify the past and enjoy the fruits of its victories.

INDUSTRIAL COMBINATIONS.

The rapid accumulation of wealth and its unparalleled concentration were the distinguishing characteristics of the last decade of the nineteenth century. These characteristics have propounded a new inquiry for governmental investigation. The subject has, by common consent, received a name which, though once appropriate, is now altogether misleading. Commercial combinations and industrial trusts have provoked much thought which, as yet, has produced little result. Originally they were, as the names imply, concerts of independent companies acting through agreements controlling the business of the several constituent parts. In that sense they have substantially disappeared, and there have been substituted for them incorporations that have become the absolute owners of the property and business affected by them. I shall not pause to inquire whether these vast incorporations are wise or unwise. The extinction of the independent trader, merchant, and manufacturer may ultimately impair the standard of manhood so essential to free institutions. If this shall be its effect, we may deplore the tendency; but if it be wholly overcome, it will not be through the prohibition of government, but by that imperceptible warning which changes the currents of the world and teaches humanity to avoid approaching danger. I do not believe that the government can safely deny the right of association under established forms; nor am I ready to concede that industrial organizations, however large their capital or extended their operation, if competition remains, constitute a menace to the prosperity and welfare of the people. The motive which underlies the so-called trusts and combinations is apparent: It is the ordinary selfish desire to make money, coupled with the belief that it can be more readily, surely and largely made in that manner than by any other. I do not criticise the motive; for it is the main-spring of material progress, and to eliminate it would be to paralyze the arm of industry, fatal alike to ambition and improvement. The most manifest evil of these tremenduous

aggregations is their effect upon competition. Competition is the paramount law of industrial life. It may, and very often does, destroy; but in my judgment it must exist in full vigor if we do not desire the government to assume the power of fixing the prices of industrial products. It must be clear that if a single corporation owned and controlled all the transportation facilities of the United States, it would be absolutely necessary for the government to prescribe and enforce the rates for transportation service. It is equally clear that if a single corporation controlled the manufacture of the important commodities required by modern life, and the monopoly was likely to be long continued, it would be necessary for the government to fix the price at which such commodities should be sold. It cannot be successfully denied that every consolidation, even though it does not draw in all the products in which it deals, narrows the field of competition. There may be sharp and effective competition with two competitors; it is, however, not so likely as with a greater number. I have mentioned these things, not to indicate that I think there is a perfect remedy within our reach, for much must be remitted to the natural laws of individual enterprise; but rather to point out the lines along which interference is not only permissible, but demanded. First, the motive to organize such corporations could be, and should be, limited to the natural desire to make profit from the business in which the corporation is to engage. My observation leads me to believe that many of the large industrial combinations would not have been proposed or affected had it not been for the knowledge that the promotors or organizers could make stupendous fortunes in the mere operation of consolidation. It is said, and I believe it to be true, that more than 50 per centum of the stock of every trade combination now in existence is pure fiction, and the opportunity to gamble upon the stock exchanges in worthless stocks has been uppermost in the minds of those who have been most active in bringing together these organizations. Every corporation should be required to have its capital stock paid for at par, in money, before it is authorized to transact business. The genius for deception has too often been accepted as legal tender for stock, and it should be declared the counterfeit it is. The evil of overcapitalization has still another serious phase. It furnishes an illegitimate motive for excessive prices. It is perfectly natural for the members of a corporation so organized to endeavor to pay dividends not only upon the real capital invested in the busi-

ness, but also upon the baseless stock which represents nothing but the audacity of promoters and the weakness of the law.

These suggestions would be idle if there were no practicable remedy for the obvious wrong. There is no hope of attaining uniformity through state legislation. The state in which the greater number of these companies is organized secures a revenue from them more than sufficient to defray the expenses of its state government, and seems easily convinced of the justice of its laws. I believe the question is a national one, and that the time has come to nationalize it. I recognize the difficulty of amending the constitution of the United States; but I know that whenever the people are sufficiently in earnest, it can, and will be done. Before corporations which are to do business throughout the country, and in which the people of one state are quite as much interested as the people of another, are permitted to organize, they should be compelled to show that their capital stock has been paid for in money, and that the real value of the property they acquire is as great as the stock which represents it.

I am unable to agree that we can cure whatever evils may exist in these organizations, by publicity. Their affairs are already sufficiently public so that every intelligent man understands in a general way of what they are composed, what they are doing, and what they are earning. It is well enough to require them to make statements, and submit to examination, but if we are to limit our regulation to mere publicity, the outcome will not justify the attention we are bestowing upon the subject.

I recur to an expression of a moment ago, that competition is the force upon which we must rely to regulate the prices of the products of industry, for I cannot consider with complacency the alternative to which we would be driven if competition were eliminated. I sincerely hope that we will find sufficient protection against the efforts to monopolize or unduly restrict the field of competition, in the natural impulse to enter a profitable business; and if these corporations, however large, can be put and maintained upon a lawful basis, I confidently believe that industrial monopolies cannot endure.

Pursuing the subject one step further, I am led to observe that if we accept the proposition that competition, and that alone, will preserve the people from undue exactions, we must see to it that if we cannot artificially introduce competition, we can at least be certain that we do not artificially exclude it. We have

limited competition in the past through tariff duties, believing, and well believing, that the general interests of the people would be better served by developing our own resources to the fullest extent, even though in so doing the American price rose higher than the foreign price; believing also that home competition would hold every commodity manufactured here upon a fair American level. To me, however, it seems plain that whenever a consolidation of manufacturers with respect to any commodity stifles competition at home, or so restricts its operation that its force is not fairly felt, then it is the imperative duty of Congress to immediately remove the artificial restraints we have created. I am not an advocate of a general revision of the tariff; but I stand for competition, the competition of the Republic if possible, but of the world if necessary. I regard the consequences of a monopoly, or substantial monopoly, in any important product, as infinitely more disastrous than the consequences of foreign importations.

THE TARIFF AND RECIPROCITY.

Permit me also a brief consideration of the tariff and of reciprocity. In this presence I need hardly reiterate my profound conviction in the wisdom of the policy which has levied tariff duties, not for revenue alone, but to equalize the conditions under which manufacturing has been established and carried on in the United States and the conditions which have existed elsewhere. I firmly believe that we are more deeply indebted to this doctrine for the gratifying position we hold in the affairs of the world, than to any other one cause. Situated as we have been, the paramount object of maintaining high protective duties has been to enable us to profitably produce that which we have consumed, paying for its production the superior wages which are the birthright of the American laborer. The point of view, however, has somewhat changed, and we are now freely exporting not only agricultural, but manufactured products; and we must look, therefore, not alone to the things we consume, but to the things we export. Our tariff, therefore, should always be adjusted so as to give the greatest possible amount of work to our own people, whether the product of their labor be intended for home or foreign use. We have come gradually to feel that there is little danger of an invasion of our markets with respect to many of the commodities we are naturally fitted to produce; and we must keep our eyes steadily upon the chief purpose of protection;

viz., the employment, not of a part, but of all the men and women of America. This, I submit, is the spirit in which reciprocal treaties should be examined. If we can make a trade that will enlarge our markets; that is to say, increase the amount of work to be done in the United States, the trade should be made, even though some particular industry is curtailed in its production. While we shall hold fast to cardinal principles we are not blind worshippers of a tariff schedule. Protection was established for man, not man for protection. Reciprocity that takes without giving is an idle dream and a contradiction in terms; and if its scope embraces only non-competitive products, it is of little future value in the economy of the nation.

I connot resist the conclusion that some changes might well be made, not through the medium of reciprocal treaties, but directly. I said recently in a public address, and I repeat it, "that there is one condition which the consumers of this country will not endure. They are patriotic enough to see American goods sold in foreign markets cheaper than they are sold at home, if the purpose is to establish a trade or to unload an unexpected surplus; but they will not tolerate, as a permanent trade policy, the selling of goods abroad at a less price than they are sold at home." It is believed that there are lines of industry in which this practice is likely to become permanent, and if Congress so finds, it ought, and I doubt not will, declare they no longer need the fostering care of protective duties. In no other way can we render justice to all our people.

LABOR AND CAPITAL.

I have already referred to one subject, which, as I view it, cannot be successfully dealt with until the Constitution of the United States is so amended as to give to Congress the power to make and enforce such regulations as will be effective throughout the whole territory of the United States. I now desire to refer to another which, in my judgment, must ultimately be treated from the same standpoint. I mean the unending controversy between the employer and the employed respecting the conditions of work and the compensation for it. It is altogether natural that the employer reaches a conclusion different from that of the employee. The accumulated and aggregated wealth ordinarily represented by the employer gives him a palpable advantage in the contest, and the employee long ago discovered that associated labor was necessary to deal with associated capital, and the ten-

dency toward organized labor is as marked and will probably be as enduring as the tendency toward organized wealth. The collision between these forces in society not only disturbs the peace of industrial pursuits, but is so destructive that the student of affairs is constantly looking for some plan through which agreements, fair to both sides, may be effected. I thoroughly believe that the Government must bear a hand in the solution of this problem, and I am equally convinced that it cannot effectually do so until we nationalize the subject. I have no sympathy with the arraignment of our institutions because a few men have grown very rich while the great mass of mankind accumulates but little or nothing. I do not believe that the laws of the United States, and in them I include the laws of the several states, can be justly charged with either the intent or the effect of favoring one man or class of men at the expense of another man or class of men. I may deplore the fact that wealth is not more evenly distributed, but it is nevertheless true that the startling inequalities of life must be imputed to some other cause than the favor of the Government. Nature endows one man with a genius to make and save money, and denies it to another. This power can no more be equalized than any other form of superiority in the struggle for leadership; and he who cavils at the differences which the world presents, quarrels with the plans of the Almighty. While, therefore, the Government could not if it would, and should not if it could, attempt to reduce humanity to a common level, I am firmly of the opinion that it is worth our while to consider the propriety of curbing some of the power which great success creates. Our history makes it clear that it is easy to create wealth, but the problem of its just distribution is one which will tax the strength of the best minds of future generations. Governments are not organized simply to keep the peace; it is no inconsiderable part of their function to help those who cannot help themselves. It is perfectly true that the world always has a place for men of great capacity, and they can always exact full compensation for what they do. It must not be forgotten, however, that much the larger part of the work of the world does not require great intellectual strength or demand trained minds. This work must be done, and the pay for it cannot be raised to the standard of those who lead in the fields of industry. The Government, as it seems to me, has at least one duty to perform in this connection. It is vitally interested in seeing to it that the men who can never rise to that prominence which will enable them to fully pro-

tect themselves, shall receive that reward for their labor, and shall be surrounded by such conditions, as will make them good citizens. I believe that the power which wealth bestows ought sometimes to be checked; and, through wise legislation, the rights of the weak and helpless, more carefully preserved.

CORPORATIONS.

There is another thought which is directed more to the creation of a wholesome sentiment than to the enactment of laws, to which I must draw your attention. He who honestly makes, has the right to safely keep, whether it be one dollar or a million dollars; yet there are certain incidents of wealth, and especially associated wealth, which ought to receive the serious consideration of those who have the welfare of their country at heart. Wealth gives to him who owns or controls it power for great good and for great evil; it gives him power to endow schools, found libraries, and relieve want, but it also gives him power to seduce and coerce his fellow men, and this power should be most jealously scrutinized. Wealth, and especially incorporate wealth, has many rights; but it should always be remembered that among them is not the right to vote. Corporations have, and ought to have, many privileges; but among them is not the privilege to sit in political conventions or occupy seats in legislative chambers. Corporations, as such, should be rigorously excluded in every form from participation in political affairs. Here at least the rich and the poor, as individuals, should meet upon a plane of absolute equality. The conscience and intelligence of the natural man must be the sole factors in determining what our laws shall be and who shall execute them.

At this point I must be permitted to refer specifically to one phase of corporate interference that ought speedily to disappear under the righteous indignation of honest men. The professional lobbyist has, I regret to say, become one of the features of legislative assemblies; he has become a stench in the nostrils of a decent community; and he ought to be driven with the lash of scorn, pursued by the penalties of the law, from the presence of every official and from the precincts of every legislative body in the republic. Do not understand me to suggest that the halls of legislation should be inaccessible to either the individual or the corporation. The right of petition is as sacred as it is venerable; and through it the wants, objections, or complaints of all who are interested in public affairs should be made known with absolute

freedom; not only so, but the right to a fair and impartial hearing before appropriate committees should be sedulously preserved. The lobbyist, however, who is for anything or against anything for hire, whose mission it is to promote one measure or defeat another, who haunts the chambers of legislation and taints its atmosphere with his corrupt designs, who sends for members for interviews in the cloak room, who carries a tally sheet and watches the roll call, who shadows the members at their homes and hotels, injecting at all hours and all places his poison into the public service, is a criminal whose approach is an insult, and to whom the doors of the capitol should never swing inward. Even as Christ scourged the money changers from the temple at Jerusalem, so you, senators and representatives, will scourge the lobbyist from your sight and hearing.

TAXATION.

The manner in which the government ought to raise the money necessary to carry on its varied operations, has been the subject of the widest difference of opinion from the time organized society took form until the present moment. The subject has been a difficult one with every people in all time, and it is especially difficult in the complex material development in which we live. While it has not always been so, the fundamental principle of taxation has now become well settled. It is universally agreed that every taxpayer should contribute his fair, just, and proportionate share of the expense which governments entail. The preparation of a law carrying this principle into execution would not have been an easy task in the simplicities of a former period, but with the wondeful variety of property, with the mysterious forms in which wealth finds expression, and in the dual system of government known to the United States, the subject has become altogether the most intricate and baffling of modern days. I believe that there is no economic question that has been so inadequately answered as the one relating to taxation. This conclusion must not be accepted as a disparagement of what has been accomplished, for those who have been charged with the duty of framing our laws have been inspired by conscientious motives and have done the best they could. The conclusion is rather an acknowledgement of the tremendous obstacles which lie in the way of fitting a law to meet the infinite variety of progress and expansion, and the fertile power of the taxpayer to shift his burden to his neighbor's shoulders. The fact that our

present law relating to the assessment and collection of taxes is imperfect, should not discourage the general assembly from attempting to remedy its defects. It is not likely that justice can ever be completely done, but each year will shed new light for our guidance, and every General Assembly should courageously undertake to make the law a more perfect exemplification of the principle upon which it is founded.

The most flagrant defect in the execution of our taxing law is disclosed in the escape of so large a part of the personal property within our jurisdiction from the view of the assessor. The plan which has been recently adopted to bring it to light, cannot be said to be permanent in its character, and eventually some officer of the county must be entrusted with the duty that contractors now perform. Final relief will come, I believe, first from the gradual growth of a sentiment that the tax dodger is an unworthy citizen. There ought to be, and will be, a quickened conscience that makes the duty of the taxpayer much plainer than it now is and that will command the truth and sincerity in dealing with the assessor that is practiced in all other business matters. I believe further that there ought to be imposed a reasonable penalty upon the failure to list taxable property. From the standpoint of high morals, the taxpayer forfeits his title to property which he wilfully conceals, and there is no stringency of legislation which would, in such cases, invade natural right. The severity of the penalty should be determined with reference to the practicability of enforcing the law, and if we had appropriate legislation along these lines, I doubt not that it would aid materially the development of a sense of duty to the state which seems now, with many persons, to be dead or dormant.

My observation reveals another weakness which may well engage the attention of tne General Assembly. A casual examination of the reports to the State Board of Review shows that many of the assessors of Iowa sadly mistake their duty. It is probably true that personal property fails to bear its just measure of taxation, partly through the weakness or the connivance, or both, of assessors; but the more serious charge to be brought against them, or some of them, is their disobedience of the statute which requires that the true value of property shall be made the basis of its assessable value. In my judgment the compensation provided for assessors is much too low, and as is usual when economy of that kind prevails, many of them do not earn

the meager salary which the law allows. The effort to make taxation just and uniform begins with the assessor, and the General Assembly cannot render a greater service to the state than by diligently inquiring whether there is any method of selecting assessors that will be likely to yield better results than are now before us. While it is not within the province of this address to make specific recommendations to the legislature, I earnestly hope that in the midst of other duties, the Twenty-ninth General Assembly will find time to consider this vital point in our system of taxation.

RAILROAD TAXATION.

No discussion of the subject would be complete without a reference to the taxation of railroad property. The policy of our law which has created a distinct tribunal for the ascertainment of the value of the railroads of the state, naturally introduces a comparison between the values attached to railroad property and the values assigned to other property. Those whose property is valued by assessors, subject only to a limited revision by the State Board of Review, have an undoubted right to demand that the Executive Council, the assessing board for railway property, shall so perform its duty that the railway corporations shall pay their just and proportionate share of taxes; or, to phase it differently, that the assessable value of railroad property shall bear the same relation to its true value that the assessable value of other property upon the tax list bears to its true value. I believe that the difficulties in ascertaining the value of a railroad are not fully understood or appreciated. It is comparatively easy to fix, with approximate accuracy, the value of a farm or of live stock; but it is not easy to fix the value of a railroad, and especially of that part of a railroad which lies in this state, and which is but a portion of a system extending through many states. Nevertheless, the work must be done, and it should be so done that, as nearly as human power can accomplish it, justice is rendered both to the railroad company and to the general taxpayer. Many plans have been suggested and some have been adopted in other states, which would, if adopted here, relieve the Executive Council of the discretion or judgment which it now exercises. I have not been able to perceive the merit claimed for them in any of these plans; and, moreover, it may well be doubted whether, under our constitution, any plan is available which destroys the discretion and judgment of the

assessing board and its right to give due weight to all the elements or factors which, by common consent of the business community, enter the question of value. I therefore do not advocate a change in the law which would take away from the Executive Council the duty of expressing its honest conviction, after having sought and obtained all the information accessible to it. I do, however, believe that there are amendments to the law which, if made, would greatly facilitate the work of the Executive Council, and render its conclusions more just and certain. The three great factors to be taken into account in determining the value of a railroad are: first, its physical condition; second, its gross earnings; and, third, its net earnings. Passing the first, concerning which the Executive Council has now abundant authority to acquire all the information that exists relating to it, I come to gross earnings. With respect to a railroad that begins and ends in the state of Iowa, there is comparatively little difficulty; but with respect to a railroad which owns or operates a system extending through two or more states, the ascertainment of the gross earnings of that part of the property lying within this state is most imperfectly provided for. Very much the larger part of the railroad property in Iowa is owned and operated by companies with lines extending through other states, and their property in this state is used as a part of a system. The business done upon these railroads is divisible into four classes: First, that which originates and ends in the state of Iowa; second, that which originates in Iowa and terminates elsewhere; third, that which originates elsewhere and terminates in Iowa; fourth, that which neither originates nor terminates in Iowa, but is carried over some part of the state. It is manifest that with regard to all the business save that which originates and terminates in the state there must, in order to ascertain the gross earnings within this state, be established a basis of division; and that I believe should be the work of the legislature and not of the Executive Council. The basis of division being known, it is then clear that in order to do justice there must be a uniform system of accounts kept by the railway companies, so that their reports will furnish the same information, computed in the same manner, from each company. The Executive Council has no authority to so require, and the remedy is in the hands of the General Assembly. With such amendments, and with faithful reports, the assessing board could ascertain, with reasonable accuracy, the gross earnings of a railroad property in this state.

With respect to net earnings, the inadequacy of the law is still more apparent. I have much reason to believe that the phrase, "Net Earnings," has different meanings with the various railway companies. What should be deducted from the gross earnings, in order to arrive at the net earnings, ought to be declared by statute; and such uniform accounts should be kept by railway companies as will enable them to make their reports upon a common basis. With net earnings, as with gross earnings, it is palpable that with respect to those railway companies which have systems doing business in two states or more, there must be some rule adopted for the division of the cost of maintenance and operation. The rule must be equitable, and should be prescribed by law. With the gross and net earnings thus ascertained, many of the obstacles in the way of a just assessment would disappear.

I am heartily in accord with the proposal to make railroad assessments in July instead of March; that is to say, at the time when the Executive Council has under review the assessment of other kinds of property. I favor such change in the law for two reasons: first, because it will enable the Executive Council to have more fully before it the general basis of assessment of other property, and to put the railroad property upon the same basis; second, because the time between the coming in of the reports from the railway companies and the time at which the assessment must be made, is inadequate for the work that must be done. The Executive Council should have the amplest opportunity, not only to examine the reports themselves, but if such reports fail to disclose all the information which the Executive Council should have in order to fully and fairly discharge its duty, it ought to seek that information from other sources. My final thought in this connection is that the Executive Council should have the power to employ, if deemed necessary, an expert accountant. and acquire through further inquiry the facts which the reports may fail to disclose.

ST. LOUIS EXPOSITION.

There will occur next year at St. Louis the celebration of an event of greater significance to the people of Iowa than any other in the history of America. We were deeply interested in the exposition which took place in Philadelphia in 1876, but we shared that interest with the whole nation. We were much concerned in the Columbian fair at Chicago, in 1893, but we shared that concern with all the people of North America. The centen-

nial anniversary of what is commonly known as the "Louisiana Purchase" relates peculiarly to those states which comprise the territory then acquired. The patriotic citizens of this commonwealth claim for her the highest rank among the states. The commemoration of the act which gives us our title to statehood in the greatest republic of the earth, the event which gives us a a place in the azure field of "Old Glory," from which our star blazes more radiantly than any other, ought not to be allowed to pass unnoticed. It would humiliate every man and woman in the state if, at St. Louis, in 1903, Iowa were not, as she is everywhere else, among the first. We may not be able to pass into the treasury the dividends which will, from time to time, be declared upon the investment we make in this memorial; but I am sure that abundant returns will come to us in a more devoted and enlightened citizenship, and in a truer conception of the greatness and growth of our splendid commonwealth.

VICKSBURG MONUMENTS.

It gives me more than ordinary pleasure to mention the proposal to erect an appropriate state monument and suitable regimental monuments in the National Park at Vicksburg. The tributes we render to the patriotism and heroism of the men who fought for the Union in the War of the Rebellion, no matter how great or how noble, will but feebly express the gratitude we feel. Iowa has a peculiar interest in the siege of Vicksburg. The valor of Iowa soldiers everywhere conspicuous was especially distinguished through the dreadful days that preceded the fall of this important stronghold. Our proportionate losses were greater than history records for any other engagement, and it is meet that we should mark the field of patriotic courage with enduring testimonials of our grateful memories.

HISTORICAL BUILDING.

The state has made a beginning in the erection of an Historical building. In the rush of material affairs, let us not forget that important and essential department of the Government which is to be housed and carried on in the Historical building. Many considerations urge the completion of the work at the earliest practicable moment. The proposed division of the state library, which I believe meets the approval of all who have examined the subject, must be delayed until the building is finished. There is no adequate repository for the collection of books, papers, docu-

ments, and other things that relate to the history and growth of the state. As time passes on, much that is now accessible will become inaccessible, and much that is now in existence will be destroyed. I am not permitted at this time to enter into the detail of this, the most interesting branch of state affairs; but must content myself with earnestly urging the speedy completion of the work so well begun.

THE LAW OF NEGOTIABLE INSTRUMENTS.

I have been advised that there will be introduced into the General Assembly a bill covering the law peculiar to negotiable instruments. I have long felt so deep an interest in the attempt to create uniformity throughout the United States upon this important subject that I cannot resist the inclination to mention the matter at this time. In an age like ours, when commerce utterly disregards state boundaries, and in which the business relations of the people of one state are as intimate with the people of another as with their own citizens; and when we reflect that law is but a stumbling block unless it is known to those who are to be governed by it, the diversity of the laws of the several states upon so simple a thing as a promissory note or a bill of exchange is a reproach to a civilized people. It is obvious that the final remedy must be in extending to Congress the power to enact a statute that will be general in its operation throughout the whole sovereignty of the Republic; but in view of the difficulties that lie in the way of an amendment to the Constitution of the United States, the American Bar Association, about three years ago, suggested an effort to secure concerted action in the principal commercial states. The proposed statute was prepared by a competent lawyer, and has already been adopted by three or four states, and will unquestionably, during the present year, be favorable acted upon in several others. It contains no radical departure from the well known principles controlling the subject, and I confidentially believe that nothing objectionable will be found in its provisions. I earnestly hope that it will receive the favor of the Twenty-ninth General Assembly, and that before many years all of the great states of the Union will have taken the step toward uniformity.

OUR EDUCATIONAL INSTITUTIONS.

Of all the sources of state pride, the most constant has been the generality and completeness of our educational equipment

and facilities. We have again and again challenged the country for comparison between our people and any other for education and intelligence. It is to be feared that we have been so well contented with laurels already won that we have forgotten that eternal vigilance is the price of other things than liberty. It is unfortunately true that we have fallen a little behind in the race, and we must gird up our loins and quicken our step.

With respect to our common and high schools, in which we are more deeply interested than in any other institutions of society, I cannot now speak, inasmuch as it would be impossible to intelligently treat the subject within the limits of this address. I beg, however, that senators and representatives will make themselves familiar with the well authenticated statements made by our Superintendent of Public Instruction during the late meeting of the Teachers' Association, and with his report to the Governor. I have been greatly impressed with the recent discussions and I believe that there is an imperative demand for a full and comprehensive review of the whole subject at the hands of the Legislature.

NORMAL SCHOOLS.

Of the three educational institutions directly in charge of the state, I refer first to the Normal School at Cedar Falls. It would be impossible to exaggerate the concern we all feel for the proper training of those who are to engage in the work of teaching. The mere possession of the knowledge that is to be taught is not the most important part of a teacher's equipment. We have long ago passed the period of controversy respecting the necessity of training the teacher to teach. It is also accepted as an established fact that the capacity of the present school at Cedar Falls is inadequate to accommodate those who should and who can take the course of instruction now required. Nothing but the disabilities of poverty can be pleaded in defense of the failure of the state to furnish additional facilities. Iowa cannot make this defense, and I confidently predict that the session of the General Assembly just begun will not close without supplying a want so keenly felt.

IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS.

The Iowa State College of Agriculture and Mechanic Arts holds, and ought to hold, a high place in the affections of the people of this state. If it ever failed to recognize its true position in the societies of learning and culture, that day has gone by,

and it is at the present moment one of the best exemplifications of the science of agriculture, of the mechanic arts and of kindred things known to the United States. Under difficulties which have not confronted all its competitors, it has won its way to the front, and now enjoys a reputation that confers honor upon its Board of Trustees and it s faculty. The science of agriculture and analogous pursuits have in recent years received a marked impetus. The wonderful progress in the learning which relates to the farm, and the dairy is doing more, and will do more, to put money into the pockets of the farmer, the stock raiser and the dairyman, than any other branch of educational training. Other forms of study and research are necessary, but this form pays its dividends in gold. The knowledge, zeal, and devotion of the present Secretary of Agriculture, all of which he is employing with an energy never equaled, will, in my opinion, do more to promote the material welfare of the people of the United States than the work of any other officer of the government, national, state or municipal; and it is our duty to aid him in his developments and experiments in every practicable way. Our Agricultural College was never more favorably circumstanced, and it should, both as to buildings and support, be so strengthened that it may have an even chance with other colleges of like character.

THE STATE UNIVERSITY OF IOWA.

The established policy of this state concentrates all its colleges of higher learning, save those already mentioned, in the State University. It is, and ought to be, a cherished object of devotion and admiration. I confess that while I have the deepest solicitude for the growth and betterment of our Normal school and Agricultural college, my affection lingers last and longest upon the State University. In an educational way it is the monument which marks the position of the state in the world of culture, and around it there should cluster our choicest memories and our fondest hopes. In considering it we should remember that it is easier to form character than it is to reform it, and that formative institutions precede in point of importance reformative institutions. Government has no higher function than to prepare men and women to become good citizens. Generosity and liberality should distinguish the provisions made for the university, and inasmuch as it is the institution intended to represent our appreciation of education in its higher and specialized forms, it should be all that money can create or genius

devise. Iowa is not poor, and there is no extravagance in any provision which will enable the State University to do the most and the best work of which a university is capable. I have given some time to the investigation of the subject so near my heart, and I assert with confidence that there is no school in the Union that has made more progress, achieved better results, or done more work with the same means. The fact that it is a state institution precludes its growth through private benevolence, and philanthrophy, and I trust that you will feel that the full responsibility for its destiny lies with you. In this day of eulogy and rejoicing respecting the high position which this state has worthily acquired, it is not gratifying to our pride to remember that we are doing less for our university than Michigan, Indiana, Illinois, Wisconsin, Minnesota, Missouri, and Nebraska are doing for theirs. We ought to march in the very van of the procession of education, and it is humiliating to see states less able to keep the pace passing us in the ranks. We are not accustomed to look at the backs of our comrades in any march, and I trust that we may speedily take our proper position in the advancing column. The boys and girls of our state have a right to the best opportunities of our civilization, and we will fail of our duty to coming generations if we deny the right. The university should have buildings, which, in the beauty of their architecture, the permanence of their construction, and the convenience of their arrangement, are the best types of the class to which they belong. It should have a constant support that will relieve its management of apprehension, and enable it to secure and retain the most accomplished instructors and varied equipment to the end that it may gather into its roll of pupils the largest possible number of young men and young women, and may be fitted to give the most efficient help in the development of the mind, the growth of skill and the creation of character.

Senators and Representatives, I conclude my first utterances as an officer of the state, with the thought often expressed but never exhausted. It is the quality of our men and women that has made the republic of the United States great, powerful, and prosperous. Bountiful as Providence has been, her treasures would still be unexplored and undeveloped had not the manhood and womanhood of America towered above the standard of other nations. If we would preserve and increase the honors we already wear, we must see to it that no child shall be born without hope, no boy or girl mature without care, and no man or

woman die without opportunity. Property must have its protection, but men and women are worth more than property. We are appointed to do justice, absolute, even-handed justice; and to the test of this, the divinest attribute of humanity, let us bring every legislative or executive act.

BIENNIAL REPORT

OF THE

AUDITOR OF STATE

TO THE

GOVERNOR OF IOWA

JULY 1, 1901

FRANK F. MERRIAM, Auditor of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES
BERNARD MURPHY, STATE PRINTER
1901

AUDITORS OF IOWA WITH TERMS OF SERVICE.

TERRITORIAL.

NAME.	COUNTY.	TERM.
Jesse Williams	Jefferson	Jan. 14, 1840, to Jan. 23, 1843
William L. Gilbert		Jan. 23, 1843, to 1845
Robert M Secrest		1845, to Dec 4, 1846

STATE.

Joseph T. Fales	Des Moines	Dec. 4, 1846, to Dec. 2, 1850
William Pattee	Bremer	Dec. 2, 1850, to Dec. 4, 1854
Andrew J. Stevens	Polk	Dec. 4, 1854, to Sept. 22, 1855
John Pattee	Bremer	Sept. 22, 1855, to Jan. 3, 1859
Jonathan W. Cattell	Cedar	Jan. 3, 1859, to Jan. 2, 1865
John A. Elliott	Mitchell	Jan. 2, 1865, to Jan., 1871
John Russell	Jones	Jan., 1871, to Jan., 1875
Buren R. Sherman	Benton	Jan., 1875, to Jan., 1881
William V Lucas	Cerro Gordo	Jan., 1881, to Jan , 1883
John L. Brown	Lucas	Jan., 1883, to March 19, 1885
Jonathan W. Cattell	Polk	March 19. 1885, to Jan. 23, 1886
John L. Brown	Lucas	Jan. 23, 1886, to April 13, 1886
Charles Beardsley	Des Moines	April 13, 1886, to July 14, 1886
John L. Brown	Lucas	July 14, 1886, to Jan. 3, 1887
James A. Lyons	Guthrie	Jan. 3, 1887, to Jan. 3, 1893
Cornelius G. McCarthy	Story	Jan. 3. 1893, to Jan. 2, 1899
*Frank F. Merriam	Delaware	Jan. 2, 1899, to.

* Term expires January, 1903.

AUDITOR'S DEPARTMENT.

Frank F. Merriam, auditor.....Delaware county.
Amos W. Brandt, deputy auditor.....Polk county.
Frank H. Paul, chief clerk insurance department.....Delaware county.
Wm. M. Lewis, clerk insurance department.....Polk county.
Bert T. Gunderson, revenue clerk.....Winnesheik county.
M. M. Robertson, building and loan clerk.....Polk county.
Harry J Norris, document clerk.....Crawford county.
Ella F. Johnson, assistant clerk.....Polk county.
Margaret B Turner, stenographer.....Polk county.
Joseph H Shepard janitor.....Polk county.
Max Beehler insurance examiner.....Delaware county.
Joseph E. Whelan, bank examiner.....Montgomery county.
Fred A. Bennett, bank examiner.....Woodbury county.
Chas. E. Merriam, bank examiner.....Delaware county.
C. C. Clements, bank examiner.....Iowa county.
Robert B. Raines, bank examiner.....Buchanan county.
Harry T. Barber, building and loan examiner.....Delaware county.

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REPORT OF THE AUDITOR OF STATE.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE,
DES MOINES, NOV. 1, 1901.

Leslie M. Shaw, Governor of Iowa:

I have the honor to present herewith the biennial report of the transactions of the auditor's department of the state government for the period commencing July 1, 1899, and ending June 30, 1901, in compliance with the provisions of section eighty-nine (89) of the Code. Hereto attached are also submitted statements showing the condition of banks incorporated under the laws of this state, and of building and loan or savings and loan associations transacting business in Iowa as is required by law. I am still of the opinion that the suggestion made in my last biennial report regarding the division of these reports for the purpose of publication would greatly convenience those who have occasion to use them, as well as prove beneficial to the state from a financial standpoint. To serve the best interests of all, the bank report and the building and loan report should be published annually and bound in a separate volume. Few who wish the bank or building and loan report care for the biennial report proper, and sending both reports to persons requesting either one, as is now necessary, is needless waste of the state's funds, not only in the matter of printing and binding, but in postage or expressage as well. Further, the bank and building and loan report, if published in one volume and separate from the biennial, could be furnished for distribution much earlier in the year when the subject-matter is of more interest and greater value.

REVENUE AND TAXATION.

A surplus of $415,000 two years ago has been increased into a surplus of $1,114,000. The revenue for the last preceding fiscal period was $5,079,403.29, and for the period just closed, $5,120,059.54; there is thus shown an increase of $40,656.25. To this,

however, should be added the amount refunded to the state treasury during the preceding fiscal period under the provisions of chapter 118, laws of the Twenty-seventh General Assembly (board of control act), providing that treasurers of state institutions should return to the state treasury money previously drawn for such institutions. The amount so covered back into the treasury was approximately $78,000, making an increase in revenue for the fiscal period just closed in the amount of about $118,000.

The change made by the Twenty-eighth General Assembly in the manner of assessing and collecting taxes from telegraph and telephone companies and express companies will slightly affect the state's revenues from that source. Formerly the taxes on the properties above mentioned were paid into the state treasury direct, the executive council levying the assessment. Under the new law such properties are valued by the executive council and the levy is made by the board of supervisors of the various counties as in the case of other property. In accordance with this act the 1900 taxes were paid into the county treasuries, the state, of course, receiving only such proportion as its regular levy on the valuations made, entitled it to receive. For the fiscal period ending June 30, 1899, express companies paid direct into the state treasury $12,179.71, and for the fiscal year ending June 30, 1900, $8,804.71; telegraph and telephone companies paid direct to state treasury for fiscal period ending June 30, 1899, $58,948.77, and for the year ending June 30, 1900, $34,169.83. For the year ending June 30, 1901, the state received in taxes through the various counties from telephone and telegraph companies and express companies about $3,758.83, while under the old law with the same valuations the state would have received approximately $40,000 more. The counties, however, are correspondingly benefited by this change.

STATE SCHOOL FUND.

The legislation enacted by the Twenty-eighth General Assembly, reducing the rate of interest at which the school funds might be loaned from six per cent. to not less than five per cent., and increasing the amount which counties might loan one individual from $1,000 to $3,000, has brought the relief sought. The $275,000 in the county treasuries and unloaned at the commencement of this biennial period has all been placed at interest with profit to the counties, since all interest on the fund above the four and one-half per cent. charged against the counties by the state is the

property of such counties as a commission or profit for loaning and looking after the funds. In a few instances the counties are still loaning these funds at six per cent. interest. The state school fund now amounts in round numbers to $4,750,000. Future sales of school lands or funds from escheat estates will not greatly increase this amount, the increase for the biennial period amounting to only $7,849.55.

INSURANCE DEPARTMENT.

Under present arrangements the duties of auditor of state include the state supervision of the insurance interests, building and loan associations, and state and savings banks, in addition to the auditor's work proper, embracing as it does membership on the executive council, the supervision in matters of revenue and taxation, the auditing of bills, drawing of warrants, and keeping books with the state's funds, as well as with the various county officials. The work of the department, although small in the beginning, has been added to by succeeding legislatures, and from year to year, until it is great in its proportions and of immense importance to the people of the commonwealth. The interests have grown to such an extent that one person can hardly hope to more than supervise, and in many cases but superficially supervise, the matters of this office. The insurance interests alone are more than sufficient to engross the entire attention of the auditor, and especially is this more apparent when it is considered that those at the head of insurance interests operating in Iowa spend a lifetime in the study of the questions which must daily arise and receive attention in such a department. Surely the people's interests could be better conserved by handing all matters of insurance over to one whose entire time, energy, and ability might be concentrated on this one subject. The establishment of such a department would give the auditor the proper time to better supervise the other and not less important interests now placed under his control. Most of our sister states have already established departments for the sole supervision of insurance interests. Ohio, Michigan, Illinois, Wisconsin, Minnesota, Missouri, Kansas, South Dakota, North Dakota, most of the eastern states, and several of the states west of Iowa have such departments, the wisdom of such an arrangement having been fully demonstrated.

The objections urged against the establishment of such a department in former years have been based upon the matter of

expense to the state. Conceding that the expense for such supervision will be greater than heretofore the additional benefits derived should more than compensate for the increased cost. The insurance companies transacting business in Iowa are taxed, and, as do most other properties, contribute, and that to a liberal degree, their proportion toward maintaining the government of the state. In the preceding ten years insurance companies have paid taxes to the state as follows:

1891	$ 92,265 05
1892	107,272.99
1893	117,129.57
1894	116,193.74
1895	124,829 31
1896	124,129.12
1897	122,436.72
1898	147,541 02
1899	156,927.07
1900	185,092.77
Total	$ 1,293,817.36

In addition to the above sums paid into the general revenue of the state, these same companies have in the last ten years contributed the following amounts as fees:

1891	$ 30,862.00
1892	30,788.40
1893	31,461.50
1894	31,154.50
1895	34,367.00
1896	34,215.50
1897	36,931.00
1898	40,297.00
1899	44,302 75
1900	45,679.25
Total	$ 360,058.90

The collection of the above fees has been justified on the ground that they were for the maintenance of the supervising department and on this basis the companies have been contributing more than has been needed to pay the expenses of the entire auditor's department in all its branches, including printing of all kinds, binding, postage, salaries, and all expenses of every nature.

The entire expense to the state for conducting the auditor's office for the eighteen months commencing January 1, 1900, to July 1, 1901, was $36,854.11, or at the rate of less than $25,000 per year. Surely the people, as well as the companies, have a right to demand the best supervision and the best attention to these interests obtainable, and especially is this true since the

companies pay the entire expense in addition to their proportion of taxes for the general revenue of the state. It seems to me that under the above conditions the question of expense does not enter greatly into this question.

SAVINGS AND STATE BANKS.

It is with much pleasure that your attention is directed to the prosperous condition of the state and savings banks of Iowa. Each succeeding quarterly statement has attested their increasing prosperity and fully warrants the confidence reposed in them by the people of the state. Ninety new banks, with a combined capital stock of $2,089,000 were organized during the last biennial period, while in that time the deposits in the institutions of the state increased from $77,405,668.16 to $114,731,614.06, being an increase of $37,325,945.90. Twenty banks surrendered their charters during the same period either to consolidate with similar institutions or change into national banks. Only one bank has closed up its affairs entirely and ceased transacting business, other than as indicated above.

BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATIONS.

The building and loan associations have not prospered as have the other moneyed institutions of the state. With increased deposits in the banks, less demand for money, and the lower rates of interest, the building and loan associations have found a much more circumscribed field for their operations. The decrease in receipts for the biennial period amounted to $1,272,940.51 and the decrease in assets for the same time to $3,890,409.12. A considerable portion of this decrease is accounted for by the associations which have ceased transacting business, three domestic and sixteen domestic local associations having gone into voluntary liquidation and having retired from the field of active operations. The only foreign building and loan association transacting business in this state has settled up its affairs satisfactorily and withdrawn. Many of the associations yet remaining are contemplating liquidation while others are prospering and carrying on a commendatory and successful work in the limited fields in which they are operating.

CO-OPERATIVE AND TONTINE ASSOCIATIONS AND PARTNERSHIPS.

During the biennial period just closed a comparatively new class of organizations have established themselves, for business

in this state. In most instances they are unincorporated associations or partnerships, and their business is transacted under what has been termed, "Diamond Contracts." In some of the companies the member is promised a diamond on the maturity of the contract, and in others a home or something of that nature. The contracts mature in the order in which individuals become members, the first contract issued maturing first, and the second contract issued maturing second and so on in numerical order. Although these associations do not possess the stability of building and loan associations for the control of which the legislature has enacted positive legislation and provided methods of examinations and supervision, they are now transacting business in this state insisting that they are not amenable to any such law. People who make investments in such associations do not receive the protection which the law has provided in the case of other organizations or companies soliciting funds from the citizens of Iowa. The state subjects foreign building and loan associations to supervision and examination of this department, requiring sworn reports annually and a deposit of $100,000, yet these mere partnerships are operating here without complying with any of these safeguards which are afforded by law in the case of other companies.

The department believes that it is but necessary to call the attention of the general assembly to these companies and their transactions in order to secure legislation entirely prohibiting their operations or at least providing for their supervision and control.

REPORT OF EXPERT ACCOUNTANTS.

The report of the expert accountants appointed by the Executive Council to check up the affairs of this office is submitted herewith, since it relates to the transactions of the department for the most of the time covered by the biennial period just closed.

DES MOINES, IOWA, January 12, 1901.

To the Executive Council of Iowa, Des Moines, Iowa:

GENTLEMEN,—We submit herewith our report on the condition of the accounts and accounting by the Auditor of State, Hon, Frank F. Merriam, embracing the period from January 1, 1899 to January 7, 1901.

Our examination has been thorough, for we have scanned every receipt, voucher, paper, and record pertaining to the business of the every department of this office, with the result that

we found everything faithfully accounted for, with no errors or differences to report for correction.

Following is our report in detail:

BALANCE SHEET, AUDITOR OF STATE.

Balance in treasury January 1, 1899		$ 773,717.40
Consisting of—		
General revenue	$ 181,798.48	
Special university revenue	34,190.40	
Agricultural endowment fund	545,728.52	
Morrell endowment fund	12,000.00	
Total	$ 773,717.40	
Funds collected by treasurer from Jan. 1, 1899, to Jan. 7, 1901—		
General revenue, per receipts	$ 5,337,609.69	
Special university revenue	107,878.93	
Agricultural college endowment fund	431,151.12	
Morrell endowment fund	50,000.00	
Swamp land indemnity	29,767.26	
Special agricultural college revenue	.16	5,956,407.16
Total receipts		$ 6,730,124.56
Auditors warrants drawn on State Treasurer, from January 1, 1899, to January 7, 1901—		
General fund	$ 4,673,614.47	
Special university	140,875.00—	4,814,489.47
Paid by State Treasurer, on special funds, per orders, for same period—		
Agricultural college endowment	356,478.99	
Morrell endowment fund	52,000.00	
Swamp land indemnity	29,667.26	438,146.25
Total paid out		$ 5,252,635.72
Balance in treasury, January 7, 1901		1,477,488.84
Consisting of—		
General revenue	$ 845,793.70	
Special university	1,194.33	
Morrell endowment	10,000.00	
Swamp land indemnity	100.00	
Special agricultural college tax	.16	
Agricultural college endowment fund, bonds	582,750.00	
Agricultural college endowment fund, cash	37,650.65	
As above	$ 1,477,488.84	

STATEMENT OF OUTSTANDING WARRANTS—GENERAL FUND.

January 1, 1899, outstanding	$ 400,012.71
Warrants drawn from January 1, 1899 to January 7, 1901	4,300,030.51
Total	$ 4,700,043.22
Warrants paid by treasurer from January 1, 1899 to January 7, 1901	4,665,649.37
Warrants outstanding January 7, 1901	34,393.85

Of this amount outstanding, the sum of $3,888.21 was for warrants issued prior to Mr. Merriam's term, and it is probable that most of this old matter will remain unpaid, for it represents warrants, some of which were issued as far back as 1861. Would it not be well to dispose of this old balance in some way?

STATEMENT OF OUTSTANDING WARRANTS—SPECIAL UNIVERSITY REVENUE.

No.	Date.	Payable.	Amount.
	1898.	1902.	
9	September 16	July 10	$ 1,000
10	September 16	July 10	1,000
11	September 16	July 10	1,000
12	September 16	July 10	1,000
13	September 16	July 10	1,000
14	September 16	July 10	1,000
15	September 16	July 10	1,000
16	September 16	July 10	1,000
17	September 16	July 10	1,000
18	September 16	July 10	1,000
19	September 16	July 10	2,000
20	September 16	July 10	2,000
21	September 16	July 10	2,000
22	September 16	July 10	2,000
23	September 16	July 10	2,000
24	October 12	November 1	5,000
25	October 12	November 1	2,000
26	October 12	November 1	2,000
27	October 12	November 1	2,000
28	October 12	November 1	1,000
29	October 12	November 1	1,100
	1899.		
31	May 15	December 30	16,000
	Total outstanding January 7, 1901		$ 49,100

All the above warrants bear no interest.

PERMANENT SCHOOL FUND.

The amount belonging to the permanent school fund on January 1, 1901, was $4,747,810.72.

This fund is distributed among the different counties of the state, and proper accounts are kept in the auditor's office, which show all transactions relating to the same in a most satisfactory manner.

COUNTY REVENUE ACCOUNTS.

Very comprehensive books are kept to care for these accounts. In our examination we found that several of the counties are remiss in making prompt remittances for support funds and also that there are a number of old balances, some in dispute, that should receive attention and be cleared from the books by forced settlement or otherwise. It would be well to look after the county treasurers in this connection. Notably of Allamakee, Appanoose, Clay, Dubuque, Floyd, Jefferson, Johnson, Linn, Marshall, O'Brien, Osceola, Palo Alto, Pocahontas, Sac, Tama, and some others. Perhaps the auditor has power to control these matters.*

INSURANCE DEPARTMENT.

Fees collected from insurance companies, associations, and other sources by this department, from January 1, 1899, to January 7, 1901:

Collected during 1899	$ 44,637.25	
Collected during 1900	46,094.35	
Total receipts		$ 90,731.60

Paid state treasurer as per receipts on file:

During 1899	$ 44,302.75	
During 1900	45,679 25	
Total		$ 89,982.00
Balance		$ 749.60

Returned to companies for over-payments, rejected applications for admission to do business in Iowa, and refunds:

During 1899	$ 128.00	
During 1900	621.60	
Total		$ 749.60

No funds on hands or in banks on January 7, 1901.

BUILDING AND LOAN DEPARTMENT.

Fees collected by this department from January 1, 1899, to January 7, 1901:

Collected during 1899	$ 785.50	
Collected during 1900	660.00	
Total		$ 1,445.50

Paid state treasurer as per receipts on file:

During 1899	$ 785.50	
During 1900	660.00	
Total		$ 1,445 50

No funds on hand January 7, 1901.

AGRICULTURAL COLLEGE INTEREST FUND.

The auditor keeps no record on his books of the receipts and disbursements by the treasurer of the sums of money covering this account, consequently, when a checking up of the treasurer by the auditor is required, it is necessary to take the amount of the balance of the account from the total of funds in hands of the treasurer, in order to obtain a balancing of the business between the two offices. We think the auditor should be furnished with duplicates of receipts and disbursements so that the books of his office will show at all times just what is the condition of the accounts as kept by the treasurer, of all the funds in his hands. The balance of this account on January 7, 1901, was $19,110.69.

SALARY ACCOUNTS OF STATE OFFICIALS.

We find that the salary accounts of state officers, judges of the supreme and district courts, members of the legislature and clerks of same, and all employes and clerks of state offices, etc., have been properly audited and disbursed.

Respectfully submitted,

P. H. SKINNER,
W. H. HEDGES,
Expert Accountants.

* SUPPORT AND CLOTHING ACCOUNTS.

A number of counties are delinquent in their accounts with the state for the support of the insane at the hospitals, for the support of the inmates at the Orphan's Home, and for clothing for scholars at the College for the Blind and School for the Deaf and inmates of the Feeble-Minded Institution. I have made an effort to collect these accounts with but small success. In a number of counties the board of supervisors have made extra levies in order to settle up these matters while in several instances the accounts are in litigation. While these matters have received much time and attention from the department, but little progress has been made toward actual settlements. The department will not relax its efforts in this matter and will feel justified in taking more stringent methods to secure settlements if not successful in the efforts now being made.

These observations and suggestions are respectfully submitted,

Yours sincerely,

Frank F. Merriam.

Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the Treasury at the close of the last fiscal period, June 30, 1899, including agricultural college mortgage bonds, was $1,067,391.09, belonging to the several funds as follows:

Agricultural college endowment fund	$ 571,460.53
General revenue	445,002.37
Special university tax	50,178.19
Swamp land indemnity fund	750.00
Total	$ 1,067,391.09

The amount received from all sources during the fiscal period ending June 30, 1901, was $5,808,304.36, which was distributed in the several funds as follows:

General revenue	$ 5,120,059.54
Agricultural college endowment fund	460,825.36
Special university tax	108,713.28
Agricultural college additional endowment	50,000.00
Swamp land indemnity fund	36,606.03
Special Iowa state college tax	30,498.91
Temporary school fund	1,353.30
Permanent school fund	247.94
Total	$ 5,808,304.36

The receipts being added to the balances on hand June 30, 1899, as shown above makes $6,875,695.45 as the amount to be accounted for. The disbursments during the fiscal period ending June 30, 1901, were as follows:

General revenue	$ 4,421,173.74
Agricultural college endowment fund	383,050.00
Special university tax	157,375.00
Agricultural college additional endowment	50,000.00
Swamp land indemnity fund	27,577.08
Temporary school fund	1,353.30
Permanent school fund	184.60
Total	$ 5,040,713.72

Leaving a balance in the Treasury, June 30, 1901, of $1,834,981.73, belonging to the several funds, as follows:

General revenue	$ 1,143,888.17
Agricultural college endowment fund	649,235.89
Special Iowa state college fund	30,498.91
Swamp land indemnity fund	9,778.95
Special university tax	1,516.47
Permanent school fund	63.34
Total	$ 1,834,981.73

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ending June 30, 1901.

RECEIPTS.

Arrest of fugitives, refund	$ 12.50
Collateral inheritance tax	196,464.54
Executive council's contingent fund, refund	4.62
Express companies, taxes	8,804.71
Farmers institutes, refund	50.00
Fee account, auditor of state, insurance	94,301.75
Fee account, auditor of state, building and loan	1,215.00
Fee account, clerk of supreme court	7,514 66
Fee account, oil inspectors	23,645.99
Fee account, secretary of state	125,568.05
Fee account, superintendent of public instruction	3,268.00
Fee account, pharmacy commission	23,838.71
Fee account, itinerant licenses	3,000 00
Penitentiary, Anamosa, board of United States prisoners, etc.	10,768.70
Penitentiary, Ft. Madison, convict labor, etc	98,481.95
Insane collections, by superintendent	1,141.80
B. P. Norton, dairy licenses	1,499.00
L. M. Shaw, United States aid, Soldiers' Home	86,063.31
Sale geological reports	112.93
Custodian's sales	88.36
Refund, L. Wix	31.25
Sale monument hand book	7.95
Wm. Larrabee, refund mileage certificate	56.21
Adjutant-General, refund on freight	17.00
Adjutant-General, refund from Capital City Gas Light company	1.08
Fees from veterinary medical examiners for 1900	429.61
Refund costs, J. R. Prime vs. F. M. Drake et al	15.00
Refund, attorney-general, advance costs, Campbell vs. Waite	37.90
Fees from board of state mine inspectors	2,750.00
Rent, lake lands	235.00
Refund, Fredrice Maach	.25
Insurance taxes	382,165.22
Interest on delinquent taxes	29,131.40
Miscellaneous expressage, refund	.25
Entomologists' fees	1,166.25
Sale of Laws	6,952.10
Telegraph companies, taxes	20,034.33
Telephone companies, taxes	14,135.50
Trans-Mississippi Exposition Commission	184.60
Insane, due from counties	720,417.68
College for the Blind, due from counties	1,130.76
School for Deaf, due from counties	3,694.71
Institution for Feeble Minded Children, due from counties	25,080.59
Orphans' Home, due from counties	43,380.16
Penitentiary, Anamosa, support	2,034.34
Penitentiary, Anamosa, library	1,256.00
Penitentiary, Anamosa, books and periodicals	1,252.49

Penitentiary, Anamosa, lectures and entertainments	$ 418.51
Penitentiary, Ft. Madison, support	3,078.42
Penitentiary, Ft. Madison, library	1,349.25
Penitentiary, Ft. Madison, books and periodicals	766.59
Penitentiary, Ft. Madison, lectures and entertainments	255.51
Penitentiary, Ft. Madison, contingent and repair	200.00
Hospital for insane, Cherokee, construction	2,844.24
Hospital for Insane, Clarinda, support	3,594.98
Hospital for Insane, Independence, support	11,973.83
Hospital for Insane, Mt. Pleasant, support	6,714.54
Orphans' Home, support	2,320.84
School for the Deaf, support	8,185.38
Industrial School for Boys, support	5,426.52
Industrial School for Girls, support	1,686.50
Proceeds warrants, interest on school fund loans	1,353.30
Institution for Feeble-Minded Children, support	3,569.67
Industrial Home for the Blind, sale of manufactured articles	2,869.23
Industrial Home for the Blind, support and closing the home	2,063 46
Soldiers' Home, support	3,690.76
Soldiers' Home, rebate, support account	10.00
Soldiers' Home, pensions	5,084.25
College for the Blind, support	3,650.34
State taxes, 3 2-10 mills, part of levy of 1898; 2 9-10 mills levy of 1899; and 2 6-10 mills part of levy of 1900	3,107,511.21
Balance in treasury June 30, 1899	445,002.37
Total	$ 5,565,061.91

DISBURSEMENTS.

Redemption of auditor's warrants	$ 4,421,173.74
Balance cash in treasury June 30, 1901	1,143,888.17
Total	$ 5,565,061.91

SPECIAL UNIVERSITY TAX.

Balance on hand June 30, 1899	$ 50,178.19
Received from state tax, 1-10 mill levy	108,713 28
Total	$ 158,891.47

DISBURSEMENTS.

Redemption auditor's warrants	$ 157,375.00
Balance in treasury June 30, 1901	1,516.47
Total	$ 158,891.47

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1899	$ 482,838.57
Amount cash in treasury June 30, 1899	88,621.96
Amount received from sale of lands, etc., to date	77,775.36
Total	$ 649,235.89

DISBURSEMENTS.

Cash in treasury June 30, 1901	$ 1,135.89
Mortgage bonds in treasury June 30, 1901	648,100.00
Total	$ 649,235.89

AGRICULTURAL COLLEGE ADDITIONAL ENDOWMENT FUND.

Amount received by state treasury from U. S. Government	$ 50,000.00

DISBURSEMENTS.

Amount disbursed to Herman Knapp, treasurer	$ 50,000.00

SPECIAL IOWA STATE COLLEGE TAX.

Amount received from state tax, 1-10 mill levy	$ 30,498.91

None of the above fund has been disbursed.

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1899	None.
Received by treasurer of state	$ 247.94
Total	$ 247.94
Disbursements by treasurer of state	184.60
Balance in treasury June 30, 1901	63.34
Total	$ 247.94

TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1899	None.
Amount received from interest on state bonds	$ 1,353.30
Total	$ 1,353.30
Amount apportioned to counties	1,353.30
Balance in treasury June 30, 1901	None.

SWAMP LAND IDEMNITY FUND.

Balance in treasury June 30, 1899	$ 750.00
Amount received from U. S. Government	36,606.03
Total	$ 37,356.03
Disbursed to counties by treasurer of state	27,577.08
Balance in treasury June 30, 1901	9,778.95
Total	$ 37,356.03

RECAPITULATION OF BALANCES IN TREASURY, JUNE 30, 1901.

General Revenue	$1,143,888.17
Special University Tax	1,516.47
Agricultural College Endowment Fund	649,235.89
Special Iowa State College Tax	30,498.91
Permanent School Fund	63.34
Swamp Land Indemnity Fund	9,778.95
Total	$1,834,981.73

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ending June 30, 1901.

Adjutant-General's salary	$ 3,495 76
Adjutant-General's Record Clerk's salary	1,190.00
Attorney-General's salary	7,999.94
Attorney-General's Legal Assistant's salary	2,500.00
Attorney-General's clerks' fund	2,113.00
Attorney-General's extra clerk and contingent fund	600.00
Attorney-General's traveling expenses	125.30
Auditor's salary	4,399.94
Auditor, executive council	1,000.04
Auditor, deputy's salary	3,000.00
Auditor's clerk's fund	16,421.54
Board of control, including secretary's salary	21,012.49
Board of control, architect's salary	6,000.00
Board of control, architect's traveling expenses	280.32
Board of control, traveling and miscellaneous expenses	3,384.48
Board of control, clerks' fund	12,623.73
Board of control, furnishing rooms	1,997.98
Board of control, bulletins	2,628.67
Board of control, inspection private and county insane institutions	103.95
Clerk of supreme court, salary	4,399.94
Clerk of supreme court, deputy's salary	3,000.00
Clerk of surpeme court, clerks' fund	5,047.80
Commissioner of labor, salary	3,000.00
Commissioner of labor, deputy's salary	1,874.95
Commissioner of labor, expenses	831.25
Commissioner of pharmacy, enforcement fund	1,468.26
Curator, salary	2,066.61
Custodian, salary	3,000.00
Custodian, expenses	38,337.91
Dairy commissioner's salary	3,000.00
Dairy commissioner's deputy's salary	991.63
Dairy commissioner's assistant's salary	991.63
Dairy commissioner's clerks' fund	225.00
Dairy commissioner, expenses	7,307.72
District Judge Henry Banks, Jr	4,999.94
District Judge M. A. Roberts	4,999.94
District Judge T. M. Fee	4,999.94
District Judge F. W. Eichelberger	4,999.94
District Judge Robt, Sloan	4,999.94
District Judge H. M. Towner	4,999.94
District Judge W. H. Tedford	4,999.94
District Judge F. R. Gaynor	4,999.94
District Judge Geo. W. Wakefield	4,999.94
District Judge Wm. Hutchinson	4,999.94
District Judge John F. Oliver	4,999.94
District Judge J. D. Gamble	4,999.94
District Judge J. H. Applegate	4,999.94
District Judge A. W. Wilkinson	4,999.94
District Judge John T. Scott	4,999 94

Distriot Judge W. G. Clements	$ 4,999.94
District Judge A. R. Dewey	4,999.94
District Judge P. B. Wolfe	4,999 94
District Judge James W. Bollinger	4,999.94
District Judge W. F. Braunan	4,999.94
District Judge Allen J. House	4,999.94
District Judge M. J. Wade	4,999.94
District Judge S. F. Prouty	4,999.94
District Judge W. F. Conrad	4,999.94
District Judge C. P. Holmes	4,999.94
District Judge C. A. Bishop	4,999.94
District Judge Amos L. Blair	4,999.94
District Judge Franklin C. Platt	4,999.94
District Judge J. R. Whitaker	4,999.94
District Judge B. P. Birdsall	3,124.97
District Judge Wm. S. Kenyan	1,854.96
District Judge L. M. Weaver	4,999.94
District Judge John C. Sherwin	1,250.00
District Judge Clifford P. Smith	3,749.94
District Judge J. F. Clyde	4,999.94
District Judge C. H. Kelley	4,999.94
District Judge L. E. Fellows	4,999.94
District Judge A. N. Hobson	4,999.94
District Judge W. B. Quarton	4,999 94
District Judge F. H. Helsell	2,916.64
District Judge A. D. Bailie	2,083.30
District Judge A. B. Thornell	4,999.94
District Judge Walter I. Smith	2,916 64
District Judge O. D. Wheeler	2,083.30
District Judge W. R. Green	4,999.94
District Judge N. W. Macy	4,999.94
District Judge L. M. Elwood	4,999.94
District Judge Z. A. Church	4,999.94
District Judge Geo. W. Burnham	4,999 94
District Judge Obed Caswell	4,999 94
District Judge Howard M. Remley	4,999.94
District Judge Wm. G. Thompson	4,999.94
District Judge Wm. N Treichler	4,999.94
District Judge Fred O'Donnell	4,999.94
District Judge M. C. Mathews	4,999.94
District Judge W. S. Withrow	4,999.94
District Judge Jas. D. Smyth	4,999.94
Fish and game warden's salary	2,400.00
Fish and game warden's expenses	7,937.15
Governor, salary and rent	7,200.00
Governor, executive council	1,000.04
Governor, secretary	3,000.00
Governor, contingent	12,197.94
Governor, contingent, return of paroled prisoners	407.65
Governor, contingent, to pay counsel	80.00
Librarian and assistants' salary	9,229.29
Librarian, catalogue	1,976.28
Librarian, clerks' fund	1,779.51
Mine inspectors' salaries	8,092.50
Mine inspectors' expenses	3,522.12
Mine inspectors' board of examiners	340.80
Mine inspectors' clerks' fund	1,335.00
Mine Foremen, board of examiners	3,367.88
Railroad commissioners' and secretarys' salaries	16,199.82
Railroad commissioners' expenses	5,092.41
Railroad commissioners' maps	1,900.00
Secretary of state, salary	4,399.94
Secretary of state, executive council	1,000.04

Secretary of state, deputy's salary	$ 3,000.00
Secretary of state, clerks' fund	11,761.98
Secretary of state, clerk of land office	2,500.00
Superintendent of public instruction, salary	4,399.94
Superintendent of public instruction, deputy's salary	3,000.00
Superintendent of public instruction, clerks' fund	3,815.41
Superintendent of public instruction, school journals	296.96
Superintendent of public instruction, traveling expenses	583.54
Superintendent of public weights and measures	100.00
Supreme Judge Josiah Given	7,999.94
Supreme Judge G. S. Robinson	2,000.00
Supreme Judge John C. Sherwin	5,999.94
Supreme Judge C. T Granger	5,999.96
Supreme Judge Emlin McLain	1,999.98
Supreme Judge Scott M. Ladd	7,999.94
Supreme Judge H. E. Deemer	7,999.94
Supreme Judge C. M. Waterman	7,999.94
Supreme court room, bailiff's salary	910.00
Supreme court, contingent fund	3,207.32
Supreme court reporter's clerks' fund	1,110.00
Supreme court reporter	2,400.00
Treasurer of state, salary	4,399.94
Treasurer of state, executive council	1,000.04
Treasurer of state, deputy's salary	3,000.00
Treasurer of state, clerks' fund	9,527.36
Veterinary surgeons	9,733.17
Agricultural college, financial agent	3,968.43
Agricultural college, general engineering hall	34,949.05
Agricultural college, president's residence	10,000.00
Agricultural college, improvements and repairs	.32
Agricultural college, pure bred stock	9,045.60
Agricultural college, horse barn and stock pavilion	11,997.10
Agricultural college, trustees	6,018.55
Agricultural college, support and current expense fund	43,125.90
Agricultural college, repair, current expense and additional support fund	25,000.00
Agricultural college, providential contingency fund	16,909.58
Agricultural societies	33,664.32
Arrest of fugatives	9,381.53
Benedict home	6,588.03
Binder (state)	34,181.73
Board of educational examiners	2,368.45
Board of health	10,080.79
Counties overpaid (institution accounts)	1,059.38
Capitol improvement commission, assistants	191.13
Capitol improvement commission, expenses	293.07
Collateral inheritance tax, enforcement fund	7,902.36
Collateral inheritance tax, court costs	25.55
Condemnation of real estate	9,571.25
College for Blind, support fund	39,755.41
College for Blind, teachers' fund	19,343.90
College for Blind, improvement fund	2,803.73
College for Blind, education of Linnie Haguewood	640.00
Education of Linnie Haguewood	320 00
Executive council's contingent fund	1,997.55
Executive council's clerks' fund	6,588.88
Farmers' Institutes	5,301.34
Geological survey	9,791.20
Geological survey, expenses	8,019.31
Geological survey, clerks' fund	780.00
Gray uniforms	99.75
Historical building	34,845.51
Historical building, completing and furnishing	20,939.24
Historical collection	12,354.46

Historical collection and library, furniture and fixtures	$ 5,342.60
Historical collection and library, consolidated	5,822.27
Historical society	3,000.00
Horticultural society	5,425.00
Hospital for Insane, Cherokee, construction	31,828.81
Hospital for Insane, Cherokee, water supply	754.41
Hospital for Insane, Clarinda, support	269,443.20
Hospital for Insane, Clarinda, improvement	16,737.51
Hospital for Insane, Independence, support	322,988.92
Hospital for Insane, Independence, improvements	17,144.54
Hospital for Insane, Mt. Pleasant, support	281,411.90
Hospital for Insane, Mt. Pleasant. improvement	57,327.52
Hospital for Insane, Mt. Pleasant, reinbursing patients	3,330.59
Institution for Feeble Minded Children, support	264,738.54
Institution for Feeble Minded Children, improvements	46,840.91
Industrial Home for the Blind, improvement and support	9,262.08
Industrial Home for the Blind, closing the home	1,221.05
Industrial School for Boys, support	105,610.58
Industrial School for Boys, improvement	5,028.57
Industrial School for Girls, support	45,479.88
Industrial School for Girls, improvement	23,562.19
Industrial School for Girls, chaplain	311.00
Iowa State University, improvement	11,500.00
Iowa State University, providential Contingency Fund	4,000.02
Iowa State University, support	157,000.00
Iowa State University, additional support	50,000.00
Iowa State University, regents	4,482.30
Iowa State Library, circulating	3,995.91
Iowa State Library, book fund	10,000.00
Iowa State Library, law department	1,822.60
Interest on School Fund Loans	1,353.30
Iowa Weather Service	5,375.27
Mail Carrier	2,199.98
Militia	111,976.14
Militia, storage	1,341.64
Miscellaneous Expenses, Code 36	532.03
Miscellaneous Expenses, freight and expressage	5,542.82
Miscellaneous Expenses, Code 164	8,150.57
Miscellaneous Expenses, Code 165	63,995.00
Monuments for Battlefield of Shiloh, expenses	947.13
Monuments for Battlefield, of Shiloh, monument	13.95
Memorial to Sergeant, Chas. Floyd	5,000.00
Normal School, library	2,000.00
Normal School, librarian and assistant	1,600.00
Normal School, summer school	6,000.00
Normal School, repairs	2,500.00
Normal School, teachers	78,005.00
Normal School, military instructor	500.00
Normal School, contingent and repair	18,000.00
Normal School, contingent expenses	5,000.00
Normal School, military instructions	800.00
Normal School, additional Building	50,000.00
Normal School, trustees	3,201.55
Orphans' Home, support	113,905.62
Orphans' Home, improvement	41,476.68
Penitentiary. Anamosa, support	111,496.44
Penitentiary, Anamosa, transportation	2,394.38
Penitentiary, Anamosa, officers and guards	93,570.84
Penitentiary, Anamose, support of Warden	250.00
Penitentiary, Anamosa, library	629.02
Penitentiary, Anamosa, books and Periodicals	912.77
Penitentiary, Anamosa, lectures and entertainments	171.81
Penitentiary, Anamosa, improvements	35,711.51

Penitentiary, Anamosa, escaped convicts	$ 16.07
Penitentiary, Ft. Madison, support	97,824.41
Penitentiary, Ft. Madison, transportation	2,625.93
Penitentiary, Ft. Madison, officers and guards	80,343.44
Penitentiary, Ft. Madison, support of Warden	250.00
Penitentiary, Ft. Madison, library	95.19
Penitentiary, Ft. Madison, books and periodicals	45.03
Penitentiary, Ft. Madison, lectures and entertainments	93.50
Penitentiary, Ft. Madison, improvements	10,069.63
Penitentiary, Ft. Madison, Barn	59.00
Printer (State)	61,921.65
Presidential Electors, compensation	364.05
Prosecution of Escaping Convicts	115.35
Publishing Constitutional Amendments	1,347.40
Providential Contingency Fund (Militia)	25.75
Return of Fifty-first Regiment Infantry	39,768.94
Relief of Hull	480.00
Relief of Metz	420.00
State Agricultural Society, secretary and assistants' Salaries	1,200.00
State Agricultural Society, finance committee	21.00
Spanish War and Defense Fund	2,105.90
State Library Commission	1,781.27
State Entomologist	1,549.15
Soldiers Home, support	217,899.30
Soldiers Home, special contingent	24.00
Soldiers Home, improvement	29,787.17
School for the Deaf, support	72,106.26
School for the Deaf, teachers	28,420.58
School for the Deaf, improvement	6,266.30
Teachers' Institutes	10,100.00
Transportation, Insane from County to State Institution	199.67
Transfer of Convicts and Insane	217.50
Twenty-eighth General Assembly, special appropriations	8,487.79
Twenty-eighth General Assembly, officers' salaries	38,033.50
Twenty-eighth General Assembly, mileage	2,073.25
Twenty-eighth General Assembly, extra employes	3,086.65
Twenty-eighth General Assembly, members salaries	82,500.00
Vicksburg Commission, expenses	2,000.00
Total	$ 4,420,193.70

STATEMENT No. 3.

Showing the estimated receipts of General Revenue for fiscal period beginning July 1, 1901, and ending June 30, 1903.

From state tax, 2 6-10 mills to be collected in last six months of 1901	$ 575,000.00
From state tax, 2 7-10 mills to be collected in 1902	1,500,000.00
From state tax, to be collected first six months of 1903	750,000.00
From interest on taxes	28,000.00
From Sale of laws	3,000.00
From insurance companies for taxes	360,000 00
From Penitentiaries—labor of convicts	95,000.00
From Penitentiaries—board of United States prisoners	10,000.00
From Auditor of State—fees	88,000.00
From Secretary of State—fees	100,000.00
From Oil Inspector's—fees	20,000.00
From Clerk of Supreme Court—fees	5,000.00
From Superintendent of Public Instruction—fees	2,500.00
From counties for support of insane	700,000.00
From counties for support of blind—clothing account	1,000.00
From counties for support of feeble minded—clothing account	20,000.00
From counties for support of deaf—clothing account	3,000.00
From counties for support of Orphans' Home	40,000.00
From United States, aid to Soldiers' Home	80,000.00
From Dairy Commissioner's licenses	1,400.00
From Pharmacy Commission—fees	19,000.00
From Itinerant Physician's licenses	2,500.00
From collateral inheritance tax	160,000.00
From institutions under Board of Control—sale of products	50,000 00
From gate receipts at Penitentiaries	5,500.00
From miscellaneous sources	15,000.00
Total	$ 4,633,900.00

STATEMENT No. 4.

Estimated expenditures for the fiscal period beginning July 1, 1901, and ending June 30, 1903, being such only as are contemplated by existing laws, and exclusive of any extraordinary appropriations that may be made by the General Assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for that purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to April 1, 1904. All estimates for clerk's fund, Governor's contingent fund, and Railroad Commissioners' expense fund, are made in accordance with Joint Resolution No. 7, passed by the Twenty-eighth General Assembly together with a few slight additions.

ACCOUNTS.	Estimated expenditures.	
Adjutant-general, salary	$ 4,000.00	
Adjutant-general's record clerk's, salary	2,400.00	
Attorney-general, salary	8,000.00	
Attorney-general, traveling expenses	1,000.00	General law.
Attorney-general, clerk's fund	1,560.00	
Attorney-general, additional clerk and contingent fund	1,600.00	
Attorney-general, legal assistant	2,400.00	
Auditor of state, salary	4,400.00	
Auditor of state, executive council service	1,000.00	
Auditor of state, deputy's salary	3,000.00	
Auditor of state, clerk's fund	19,240.00	
Board of control, salaries (including secretary)	21,600.00	
Board of control, architects salary	6,000.00	
Board of control, traveling expenses	2,500.00	
Board of control, clerk's fund	15,000.00	
Board of control, bulletins	2,550.00	
Board of control, persons from outside reading paper at quarterly conferences	500.00	
Board of control, inspection private and county insane asylums	3,000.00	
Board of control, transfer of convicts	285.00	
Clerk of supreme court, salary	4,400.00	
Clerk of supreme court, deputy's salary	3,000.00	
Clerk of supreme court, clerk's Fund	5,520.00	
Commissioner of labor statistics, salary	3,000.00	
Commissioner of labor statistics, deputy's salary	2,000.00	
Commissioner of labor statistics, expenses	1,000.00	General law.
Commissioner of Pharmacy, enforcement	2,400.00	General law.
Curator, salary	3,200.00	
Custodian of public property, salary	3,000.00	
Custodian of public property, expenses	45,000.00	
Dairy commissioners, salary	3,000.00	
Dairy commissioners, deputy's salary	2,000.00	
Dairy commissioners, assistant's salary	2,000.00	
Dairy commissioners, expenses	9,000.00	
District judges, salaries (fifty-three judges)	265,000.00	
Fish and game wardens, salary	2,400.00	
Governor, salary and room rent	7,200.00	
Governor, executive council service	1,000.00	
Governor, private secretary's salary	3,000.00	
Governor, contingent fund	15,000.00	
Governor, contingent fund to pay counsel	2,000.00	
Governor, return of paroled prisoners	2,000.00	
Librarian and assistants, salaries	11,400.00	
Librarian, clerk's fund	1,320.00	
Mine inspectors, salaries	9,000.00	
Mine inspectors, expenses	4,500.00	General law.
Mine inspectors, clerk's fund	1,560.00	
Mine inspectors, board of examiners	400.00	General law.
Mine foremen, board of examiners	6,000.00	General law.
Railroad commissioners and secretary, salaries	16,200.00	

STATEMENT NO. 4—CONTINUED.

AMOUNT.	Estimated expenditures.	
Railroad commissioners, clerk's fund and expenses	$ 8,000.00	
Secretary of state, salary	4,400.00	
Secretary of state, executive council service	1,000.00	
Secretary of state, deputy's salary	3,000.00	
Secretary of state, clerk's fund	13,000 00	
Secretary of state, land office clerk, salary	2.400 00	
Superintendent of public instruction, salary	4.400.00	
Superintendent of public instruetion, deputy's salary	3,000.00	
Superintendent of public instruction clerk's fund	3,880 00	
Superintendent of public instruction, traveling expenses	600 00	General law.
Superintendent of public instruction, school journals	300.00	General law.
Superintendent of public weights and measures	100.00	General law.
Supreme judges, salaries (six judges)	48,000.00	
Supreme court contingent fund	3,500.00	
Supreme court rooms, bailiff's salary	1,560.00	
Supreme court reporter's salary	4,200.00	General law
Supreme court, clerk's fund	1,200.00	
Treasurer of state, salary	4,400.00	
Treasurer of state. executive council service	1,000.00	
Treasurer of state, deputy's salary	3,000,00	
Treasurer of state, clerk's fund	9,720.00	
Veterinary surgeon, per diem and expense	10,000.00	General law.
Agricultural college, financial agent	4,000.00	General law.
Agricultural college, repairs, general improvement, current expense and additional support	87,000.00	General law.
Agricultural college, trustees per diem and expenses	6,200.00	General law.
Agricultural societies	38,000.00	General law.
Arrest of fugitives	10,000.00	General law.
Board of control, support and ordinary expense, state institutions (except educational)	2,542,000.00	
Board of educational examiners	2,500 00	General law.
Board of health	10,000.00	General law.
Binder (state)	38,000 00	General law.
Collateral inheritance tax, enforcement fund	9,000.00	General law.
Collateral inheritance tax, court costs	100.00	General law.
Condemnation of real estate	7,500.00	General law.
Executive councils' contingent fund	2,000.00	
Executive councils' clerk fund	7,080.00	
Farmers institutes	6,000 00	General law.
Geological survey	10,000 00	General law.
Geological survey, expenses	10,000 00	General law.
Geological survey. clerks' fund	1,560.00	
Historical collection and library (consolidated)	20,000.00	General law.
Historical society	2,000.00	General law.
Horticultural society	5,000.00	General law.
Interest on school fund loans	1,313.00	
Iowa weather seryice	5,400.00	General law.
Iowa state university, endowment and support	251,000.00	General law.
Iowa state university, board of regents	5,500.00	General law.
Iowa state library, law department	5,000.00	General law.
Iowa state library, circulating	4,000.00	General law.
Mail carrier fund	2,200 00	
Militia	100,400.00	General law.
Militia (storage)	1,600.00	
Miscellaneous freight, expressage and drayage	4,500.00	
Miscellaneous expense, code 36	1,000.00	
Miscellaneous expense, code 164	9,300.00	
Miscellaneous expense, code 165	67,000.00	
Normal school, teachers' salaries and contingent fund	118,000 00	General law.
Normal school, trustees' per diem and expenses	7,000.00	General law.
Normal scoool, secretary	500.00	General law.
Printer (state)	65,000.00	General law.
Providential contingencies	50,000 00	
Reward for arrest of murderers	1,000 00	General law.
Relief of Joseph Metz	480.00	General law.
Relief of F. M. Hull	480 00	General law.
State agricultural society, secretary and assistants' salaries	4,800 00	
State agriculture society insurance and improvements of buildings	2,000 00	General law.
State library commission	4,000.00	General law.
Teachers' institutes	10,000.00	General law.
Twenty-ninth general assembly	135,000.00	
Total	$ 4,341,608.00	

STATEMENT No. 5.

MISCELLANEOUS ITEMS.

Showing warrants outstanding June 30, 1899; amount of warrants issued during the fiscal period ending June 30, 1901; amount of warrants outstanding June 30, 1901, and the amount issued to insane hospitals.

WARRANTS—GENERAL REVENUE.

Warrants outstanding June 30, 1899	$ 30,708.35	
Warrants issued from July 1, 1899, to June 30, 1901, inclusive	4,420,193.70	
Total		$ 4,450,902.05
Amount redeemed from July 1, 1899, to June 30, 1901, inclusive	$4,421,173.74	
Warrants outstanding June 30, 1901	29,728.31	
Total		$ 4,450,902.05

WARRANTS—SPECIAL UNIVERSITY.

Time warrants outstanding June 30, 1899	$ 49,100.00	
Warrants issued from July 1, 1899, to June 30, 1901, inclusive	157,375.00	
Total		$ 206,475.00
Amount redeemed from July 1, 1899, to June 30, 1901, inclusive	$ 157,375.00	
Time warrants outstanding June, 30, 1901	49,100.00	
Total		$ 206,475.00

TIME WARRANTS.

The following time warrants have been issued against the special university tax, under section 2644 of the code, amended by section 2, chapter 75 of the acts of the Twenty-seventh General Assembly. Said warrants are payable when the 1-10 mill on the dollar tax upon the assessed valuation of the taxable property of the state is collected, as provided in said section:

DATE.	NUMBER.	AMOUNT.	PAYABLE
September 16, 1858	9 to 23 inclusive	$20,000.00	July 10, 1902, without interest.
October 12, 1898	24 to 29 inclusive	13,100.00	November 1, 1902, without interest.
May 15, 1899	31	16,000.00	December 31, 1902, without interest.
Total		$49,100 00	

NOTE—The above time warrants or outstanding warrants were issued in accordance with an opinion of the attorney-general of Iowa, rendered September 14, 1898, construing chapter 75, laws of the Twenty-seventh General Assembly, in which he says: "The tax referred to in said section 2 is to be levied by the executive council in the year 1901, and such special tax will be collected in the year 1902, at the time that the other taxes are collected. It was, in my mind, the intent of the legislature that warrants should issue at the present time, payable when such additional tax is collected. The evident purpose is to provide a fund which may be used at the present time, or from time to time, as in the judgment of the board of regents it may be needed in the purchase of books for the university library. In order to anticipate the payment of such tax and to enable the board of regents to supply the library with books from time to time as the same may be needed, it expressly provides that the warrants shall be issued therefor, payable

when the additional tax herein authorized is collected. While this section does not expressly provide by whom the warrants shall issue, yet taken in connection with the law authorizing the issuance of warrants upon the state treasury, it is plainly the duty of the auditor to issue said warrants, and that such warrants shall be issued upon the requisition of the board of regents or managing board of the university in the usual manner. I think without question you are authorized to issue warrants at the present time, upon the proper requisition of the university authorities, in the aggregate sum of $49,100, payable when said tax authorized by said chapter shall be collected."

HOSPITALS FOR THE INSANE.

The superintendents have certified to this office, quarterly, the amount of board and clothing, under section 2292, code of 1897, as follows:

Mt. Pleasant	$ 268,166.39
Independence	296,833.07
Clarinda	270,456.56

Warrants have been drawn on account of support for insane under section 2257, code of 1897, and section 43, chapter 118, laws of the Twenty-seventh General Assembly, on requisitions from board of control, July 1, 1899, to June 30, 1901, inclusive, as follows:

Warrants—Mt. Pleasant	$ 281,411.90
Warrants—Independence	322,988.92
Warrants—Clarinda	269,443.20

Of the above amount paid for support of the insane, $104,097.20 was for support of state patients, or those without any known residence.

STATEMENT No. 6.

Showing the extraordinary appropriations of the Twenty-sixth, Twenty-seventh and Twenty-eighth General Assemblies undrawn, at close of business, June 30, 1901.

NAME.	AMOUNT.
Agricultural College	$ 54,216.41
Benedict Home	5,925 18
Capitol Improvement Commission	815.80
College for the Blind	10,822.91
Education of Linnie Haguewood	680.00
Fish and Game Warden's expenses	10,633.27
Gray uniforms	832.75
Hospital, Insane, Cherokee	433,959.34
Hospital, Insane, Clarinda	10,665.18
Hospital, Insane, Independence	3,328 10
Hospital, Insane, Mt. Pleasant	24,351.82
Historical collection	2,395.33
Historical building, completing	60.76
Historical society	1,000.00
Industrial Home for the Blind	5,978.11
Institution for Feeble-Minded Children	18,807.83
Industrial School for Boys	37,859.87
Industrial School for Girls	556.65
Iowa State University	4,000.00
Librarian, catalogueing	957.08
Miscellanous freight and cartage	333.79
Miscellaneous expense, Code 36	467.97
Miscellanous expense, Code 164	3,609.27
Miscellaneous expense, Code 165	39,983.34
Monuments for battlefield of Shiloh	49,038.92
Normal School	63,900.00
Orphans' Home	8,066 91
Penitentiary, Anamosa, improvements	41,224.46
Penitentiary, Anamosa, transportation	3,500.25
Penitentiary, Ft. Madison, improvements	8,502 38
Penitentiary, Ft. Madison, transportation	2,323.88
Providential contingencies	14,064.65
School for the Deaf	4,251.71
Soldiers' Home	1,249.59
Trans-Mississippi exposition	4,184.60
Twenty-seventh General Assembly, special appropriation	188.93
Twenty-eighth General Assembly, special appropriations	141.85
Total	$ 872,878.89

STATEMENT No. 7.

Showing amount collected on account of collateral inheritance tax, from July 1, 1899, to June 30, 1901, inclusive.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1899.				
July	1	Margaret Moss	Des Moines	$ 356.69
July	1	Joel Eaton	Pottawattamie	20.00
July	3	Samuel Satterwart	Muscatine	175.00
July	5	Sarah H. Webster	Jasper	444.61
July	5	Romulus H. Grim	Woodbury	515.34
July	10	Rheinard Kahmer	Delaware	195.34
July	14	Ferdinand August Rabe	Sac	153.50
July	14	Caroline McGarry	Buchanan	38.64
July	17	Louis Brotzer	Henry	106.60
July	17	Charles F. Quirk	Cherokee	688.00
July	21	Jacob Van Doren	Muscatine	290.28
July	22	Jane Hedien	Webster	301.88
July	31	Louisa W. Edgerton	Jackson	76
August	1	George E. Baker	O'Brien	63.25
August	3	Charles F. Quirk	Lyon	1,449.16
August	7	Charles Oscar Nelson	Webster	65.08
August	7	Henning Holler	Scott	425.88
August	9	Isabelle J. Exline	Jasper	173 00
August	10	Charles F. Quirk	Buena Vista	70.96
August	10	Charles F. Quirk	Buena Vista	360.00
August	16	Elizabeth A. Gammell	Lyon	61.20
August	19	Charlotte Brause	Fayette	85 00
August	21	John Scott	Mahaska	197.08
August	24	John Steiner	Fayette	51.77
August	28	Mina Mork	Buena Vista	108.66
August	28	Andrew Ellestad	Winneshiek	32.31
September	1	Eugene Rhullier	Dubuque	89.45
September	1	Perry H. Heffern	Hardin	312.05
September	5	Bernard Post	Plymouth	384.47
September	9	Robert Marshall	Louisa	312.88
September	14	John F Becker	Clayton	113.67
September	15	Abbie H. Sawyer	Lee	229.43
September	16	S. H. Buck	Clayton	50.00
September	16	Rieke Tellinghausen	Butler	40.35
September	18	Hannah Nortemann	Winneshiek	5.00
September	19	Adolph Ruggemier	Allamakee	183.00
September	21	Lucinda J. Smith	Wayne	83.21
September	21	Sarah M. Taylor	Bremer	147.50
September	21	Joseph Frank	Muscatine	92.37
September	21	John Carnahan	Decatur	37.75
September	23	Martha W. Miller	Henry	123.45
September	25	Elizabeth C. Buffington	Henry	5.00
September	26	C. H. Brown	Pottawattamie	101.12
September	26	James Garrett	Decatur	21.97
September	27	Andrew McCartney	Warren	588.80
September	27	Andrew McCartney	Warren	64.00
September	28	Mary Ann McVity	Van Buren	110.85
September	29	Alice McCabe	Jackson	109.06
September	29	Margaret C. Donovan	Webster	75 00
September	29	C. L. Schulte	Carroll	44.42
October	7	Bessie Huestis	Allamakee	139.03
October	9	Mary Kranskopf	Harrison	223 42
October	9	Dr. James B. Heiron	Butler	702.50
October	13	Wm. R. Morley	Fayette	3,000.00
October	13	Wm. M. Young	Davis	326.00
October	17	David Emmett	Black Hawk	258.07
October	18	George W. Anderson	Marshall	91.75

STATEMENT NO. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1899.				
October	18	Mary Winkels	Clayton	$ 28.98
October	20	Thomas Mansell	Fayette	188.95
October	21	Kate L. Moran	Jasper	158.33
October	21	Albert R. E Kurz	Dubuque	126.15
October	23	Thomas Evans	Howard	9.70
October	23	Thomas Evans	Howard	238.00
October	25	Bessie Huestis	Allamakee	4.88
October	25	Andrew McCartney	Warren	333.51
October	25	Andrew McCartney	Warren	38.59
October	27	James Marshall	Linn	128.48
October	28	Perry Sisson	Delaware	460.00
October	30	Edward H. Flynn	Fayette	319.25
October	30	Elizabeth Boyce	Delaware	42.00
October	30	Rachel Montgomery	Delaware	181.29
November	1	Annis White	Iowa	134.14
November	1	John McKittrick	Jasper	205.30
November	2	John Osthoff	Dubuque	85.99
November	10	George Fullenkamp	Lee	316 41
November	10	Winnie E. Wood	Plymouth	97.50
November	11	E. O. Garman	Adair	104.90
November	11	B. F. Roberts	Greene	140.98
November	11	C. L. Schulte	Carroll	2.64
November	13	Betsy Nelson	Mitchell	17.80
November	13	John Miehle	Dubuque	154.33
November	14	Levi Stewart	Mahaska	338.39
November	14	Lucia G. Cook	Des Moines	82.35
November	17	Wm. Moerschel	Iowa	923.92
November	18	Sarah E. White	Clinton	135.72
November	18	Robert Marshall	Louisa	90 15
November	20	Hugo V. Freyburg	Scott	971.85
November	21	A. J. Modig	Clay	247.01
November	21	Mary A. Day	Ringgold	143.50
November	21	Virginia Shelton	Des Moines	231.03
November	21	R. Q. Spencer	Marion	2.68
November	21	R. Q. Spencer	Marion	39.62
November	23	Mercy Lewis	Des Moines	20.27
November	24	Maria D. Heinhald	Johnson	170.52
November	25	Mary A. Day	Ringgold	.96
November	25	Sarah E. White	Clinton	3.93
November	25	Sarah E White	Clinton	1.25
November	25	M. E. Fisher	Butler	335.75
November	28	M. E. Fisher	Butler	10.23
December	4	Philip Hess	Linn	65.35
December	4	Catherine Hess	Linn	13.45
December	7	Edward C Smith	Polk	33.04
December	7	Agnes Grissel	Johnson	12.91
December	8	Lydia M. Vibber	Dubuque	564.32
December	9	Maria D. Heinhold	Johnson	.53
December	9	R. E. Bloomfield	Marshall	138.12
December	14	R. E. Bloomfield	Marshall	3.28
December	14	Arabella Glass	Appanoose	150.00
December	15	Robert Lyon	Johnson	113.52
December	15	Robert Lyon	Johnson	1.95
December	16	James Casey	Chickasaw	45.00
December	18	Perry Sisson	Delaware	.56
December	18	Perry Sisson	Delaware	4.92
December	19	Agnes Grissel	Johnson	2.23
December	19	Phillip Hess	Linn	1.16
December	19	Catherine Hess	Linn	1.00
December	20	Ida May Hazen	Madison	108.15
December	20	John Nicholson	Allamakee	638.08
December	21	N. H. Hilton	Webster	50.00
December	21	George C Morgan	Mahaska	11.66
December	22	Mary J. Diamond	Bremer	154.93
December	22	Thomas Thompson	Mahaska	288.47
December	23	George Snowden	Jones	220.25
December	23	Henry Moritz	Fayette	120.46
December	23	Henry Moritz	Fayette	14.85
December	27	Thomas Mansell	Fayette	29.44
December	27	Mary S. Holton	Fayette	3.08
December	27	Mary S. Holton	Fayette	103.12
December	30	Edward C. Smith	Polk	1.90
December	30	Adam Van Valkenberg	Calhoun	46.51
December	30	Claus F. Schroeder	Scott	30.00
December	30	Martin N. Dayton	Black Hawk	235.00

STATEMENT No. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1899.				
December	30	M. H. Manderville	Scott	350.43
1900.				
January	2	Emma Morton	Henry	69.27
January	4	Angela Parks	Wapello	30.00
January	6	Charles Macaulay	Keokuk	283.80
January	6	Michael Haggerty	Dubuque	200.00
January	10	Michael Liddy	Allamakee	102.95
January	11	Alice Croston	Hardin	389.55
January	11	Joseph Butler	Linn	165.00
January	11	George W. Anderson	Marshall	2.60
January	19	William H. Gilcrest	Polk	7,274.33
January	19	Ella Barringer	Linn	98.50
January	19	Charles Macaulay	Keokuk	12.88
January	20	James Leghorn	Linn	643.74
January	22	Jan Jans Mouw	Sioux	225.48
January	23	Ann W. Curtis	Scott	17.45
January	25	William M. Baird	Muscatine	15.00
January	25	Solomon Mayer	Pottawattamie	230.88
January	25	Ann W. Curtis	Scott	.37
January	26	Jan Jans Mouw	Sioux	13.90
January	27	Asenath Elliot	Dubuque	215.00
January	29	Fred C. Woodworth	Buchanan	125.00
January	29	Abijah M. Winn	Muscatine	250.00
January	29	Abijah M Winn	Muscatine	200.00
January	29	Abijah M. Winn	Muscatine	200.00
January	29	Abijah M. Winn	Muscatine	11.74
January	29	Abijah M Winn	Muscatine	106.20
January	29	Richard C. Rice	Woodbury	12.50
January	29	Mollie B. O'Neal	Decatur	300.00
January	31	Charles J. Blockert	Linn	22.06
January	31	Charles J. Blockert	Linn	2.94
February	1	Fred C. Woodworth	Buchanan	1.56
February	2	Josiah Danforth	Pottawattamie	1,644.14
February	5	John Nicholson	Allamakee	7.55
February	6	John Graham	Des Moines	236.24
February	7	Edwin R. Barron	Clayton	356.65
February	7	Nels Johnson Skeim	Allamakee	202.34
February	7	James Tucker	Cedar	78.88
February	7	Thomas H. Tucker	Cedar	60.45
February	7	W. H. Gilchrist	Polk	50.22
February	10	Thomas H Tucker	Cedar	1.58
February	10	James Tucker	Cedar	1.65
February	13	Daniel Eicher	Pottawattamie	674.05
February	13	Edwin R. Barron	Clayton	52.37
February	13	Edwin R. Barron	Clayton	50.00
February	14	George W. Lovell	Jones	16,000.00
February	15	Angeline Williams	Jones	46.25
February	15	Joseph B. Smalley	Jones	97.91
February	16	Abijah M. Winn	Muscatine	.43
February	16	Morris D. Cutler	Mitchell	400.00
February	16	Julius Terrill	Hardin	120.39
February	17	Solomon Mayer	Pottawattamie	14.99
February	19	Michael Prendegrast	Green	65.62
February	19	Michael Prendegrast	Green	4.24
February	19	Mrs. L. W. Thompson	Washington	185.13
February	19	S. W. Payn	Johnson	7.54
February	20	Peter Nielson	Webster	62.74
February	21	Angeline Williams	Jones	52.50
February	23	Sylvester Bennett	Cherokee	26.95
February	23	John S. Holmes	Black Hawk	61.14
February	23	David Duncan	Emmet	133.00
February	26	Sarah L. Krum	Scott	95.90
February	27	Thomas H. Tucker	Cedar	50.00
February	27	Thomas H Tucker	Cedar	1.22
February	27	James Tucker	Cedar	50.00
February	27	James Tucker	Cedar	1.27
February	28	James E. Hunter	Butler	109.45
February	28	John S. Holmes	Black Hawk	50.00
March	1	Jennie L. Keniston	Pottawattamie	239.53
March	1	Sarah L. Krum	Scott	50.00
March	1	Jennie L. Keniston	Pottawattamie	42.13
March	3	Martha S. Howe	Clarke	855.25
March	3	Dr. D. P. Johnson	Muscatine	227.50
March	3	S. W. Payn	Johnson	50.00
March	3	Orville Midlam	Webster	50.00

STATEMENT No. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1900.				
March	5	C. H. Mundt	Carroll	$ 129.45
March	6	W. V. Williams	Polk	20.38
March	6	W. V. Williams	Polk	397.21
March	6	David Duncan	Emmet	9.87
March	6	Evan M. Evans	Montgomery	25.00
March	6	Evan M. Evans	Montgomery	10.00
March	7	John C. Weaver	Lee	741.58
March	8	Catherine E. Lindsay	Scott	50.00
March	8	James Briody	Crawford	13.99
March	8	James Briody	Crawford	246.04
March	8	Louis Rabenstein	Des Moines	125.00
March	8	Louis Rabenstein	Des Moines	366.40
March	8	Louis Rabenstein	Des Moines	366.39
March	8	Louis Rabenstein	Des Moines	55.00
March	8	Louis Rabenstein	Des Moines	50.00
March	8	Louis Rabenstein	Des Moines	50.00
March	8	Louis Rabenstein	Des Moines	125.00
March	8	Louis Rabenstein	Des Moines	125.00
March	9	George P. McClelland	Scott	1,873.90
March	9	Alice Croston	Hardin	50.00
March	10	Mary A. Harrison	Linn	100.59
March	10	W. V. Williams	Polk	$ 2.59
March	10	W. V. Williams	Polk	50.00
March	12	Susanna Kistler	Dubuque	237.47
March	12	Fred C. Woodworth	Buchanan	.36
March	12	Fred C. Woodworth	Buchanan	16.28
March	13	M. E. Fisher	Butler	50.00
March	13	Louis Weiss	Ringgold	502.76
March	16	James E. Hunter	Butler	50.00
March	16	Carridon Peck	Henry	50.00
March	16	Orville Midlam	Webster	75.00
March	16	Orville Midlam	Webster	16.94
March	17	Virginia D. Rorer	Des Moines	698.44
March	17	Sarah F. Ranson	Johnson	50.00
March	19	John Yall	Dubuque	93.94
March	20	Patrick McCormick	Butler	203.15
March	21	Jacob Van Doren	Muscatine	50.00
March	21	Peter Nielson	Webster	50.00
March	21	Peter Nielson	Webster	16.58
March	21	Mary Holmes	Cherokee	7.94
March	22	Moses Kreps	Page	132.23
March	23	Martha A. Gilbert	Des Moines	62.50
March	23	Leah Lindley	Henry	70.00
March	24	John M. Day	Polk	441.37
March	24	Charles N. Flagler	Howard	649.29
March	27	Sarah F. Ransom	Johnson	12.48
March	30	Michael Pendegrast	Greene	118.53
March	31	Christina Birkeland	Story	5.70
March	31	Eliza M. Wheelock	Winneshiek	72.50
April	2	Martha A. Gilbert	Des Moines	50 00
April	3	Christian Toerring	Scott	10.00
April	3	Christian Toerring	Scott	10.00
April	3	Christian Toerring	Scott	25.00
April	3	Christian Toerring	Scott	25.00
April	3	Christian Toerring	Scott	25.00
April	3	Thomas McCale	Clinton	317.15
April	4	Angeline Williams	Jones	22.64
April	4	Elias Bergstrom	Page	194.57
April	4	Hannah Schofield	Muscatine	90.00
April	5	John Fisher	Winneshiek	1,581.58
April	5	Dr. D. P. Johnson	Muscatine	72.50
April	7	Fraugott Voelkel	Des Moines	30.33
April	9	John W. McMechan	Boone	680.91
April	9	James E. Hunter	Butler	19.15
April	10	Thomas F. Wiles	Muscatine	159.24
April	11	Mary Ann Mathers	Mills	237.55
April	11	Isabella Higgins	Mahaska	99.46
April	12	Jacob Trevits	Jasper	151.10
April	12	Leah Lindley	Henry	3 23
April	13	Paul Wiese	Scott	5,840.99
April	13	Levi G. Hildreth	Jones	897.08
April	14	John Blythe, Sr	Iowa	25.00
April	14	Thomas Maxwell	Washington	200.00
April	14	Eliza M. Wheelock	Winneshiek	50.00
April	16	John W. McMechan	Boone	4.53

STATEMENT No. 7.—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1900.				
April	16	Fraugott Voelkel	Des Moines	$ 1.07
April	18	Almarine Hollen	Jasper	311.85
April	19	George Stubles	Jones	.35
April	19	George Stubles	Jones	25.00
April	20	Margaret Remer	Benton	249.26
April	20	Sarah J. Ballard	Pottawattamie	50 00
April	26	Christopher Lazenby	Wapello	376.80
April	26	Friederich Bartusch	Scott	251.15
April	26	Thomas Maxwell	Washington	37 20
April	27	John Carnahan	Decatur	50.00
April	28	James J. Brown	Lee	58.88
April	30	Almarine Hollen	Jasper	.29
April	30	Almarine Hollen	Jasper	5 62
May	1	S. L. Vest	Wayne	147.25
May	2	S. F. Cass	Bremer	500.00
May	2	Sarah McCullough	Lee	114.91
May	3	Ann Daniel	Clarke	300.00
May	4	Phoebe Stein	Clinton	1,653.10
May	5	George F. Kiel	Lee	358.00
May	7	Thomas McKee	Lee	2,171.29
May	7	J. T. Todd	Delaware	421.73
May	8	Sarah McCullough	Lee	77
May	8	Dr. D. P. Johnson	Muscatine	75.00
May	8	John Fisher	Winneshiek	144.17
May	9	Conklin Gay	Humboldt	223.58
May	9	Conklin Gay	Humboldt	4.19
May	10	Susana Kistler	Dubuque	28.78
May	11	Timothy Barry	Johnson	150.15
May	12	Carrie J. Fairbanks	Lee	234.20
May	14	James C. Johnson	Dubuque	137.90
May	15	James F. Donohue	Wright	683.00
May	15	Sarah McCullough	Lee	7.94
May	15	James Harrison	Jasper	84.61
May	17	Alvin Lewis	Wapello	640.00
May	21	Jurgen Jastrem	Clayton	100.00
May	21	Alvin Lewis	Wapello	15.00
May	23	Charles Eichhorn	Lee	179.84
May	23	Claus Karstens	Scott	141.77
May	24	Christopher Lazenby	Wapello	50.00
May	25	Annabel R. Ewing	Adams	432.44
May	25	Elizabeth C. Grubbs	Tama	117.12
May	28	Mary Maloney	Buchanan	6.58
May	28	Mary Maloney	Buchanan	58.57
May	28	Nancy Gibson	Carroll	240.00
May	29	Thomas Sadaler	Polk	81.28
May	29	Myra A. Reed	Polk	35.86
May	30	Margaret Remer	Benton	2.30
May	31	Mary A Etherington	Scott	85.55
May	31	Wilhemina Miehle	Dubuque	147.38
June	2	James Wallis	Dubuque	250.00
June	2	Mollie B. O'Neal	Decatur	78.00
June	6	E. E. Blomgren	Jefferson	67.91
June	6	Charles Eichhorn	Lee	3.31
June	8	Catharine H. Thompson	Cedar	45.00
June	9	Paul Frische	Dubuque	195.85
June	9	James Wallis	Dubuque	3.45
June	11	Isabella Higgins	Mahaska	50.00
June	11	Isabella Higgins	Mahaska	.89
June	11	Stella S. McCarthy	Dubuque	50.00
June	14	P. J. F. Lane	Guthrie	206.73
June	14	John Rummell	Polk	424 97
June	15	Margaret Haslett	Cherokee	228.00
June	18	Mary Mullen	Dubuque	158.90
June	18	Paul Frische	Dubuque	2.83
June	19	Minerva Cole	Allamakee	116.52
June	20	Rebecca H. Roberts	Mahaska	80.00
June	21	Maggie Phillips	Guthrie	65.00
June	21	John Kreckle	Wapello	153.35
June	21	Eliza Garner	Palo Alto	2.87
June	21	Eliza Garner	Palo Alto	95.68
June	22	John A. Bettis	Linn	10.00
June	23	John M. Day	Polk	71 30
June	23	Louisa Lachmann	Lee	165.38
June	25	Micheal Brady	Dubuque	6,176.34
June	27	A. M. Frederickson	Madison	104.50

STATEMENT No. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1900.				
June	27	Mary Mullen	Dubuque	$ 7.06
June	27	Charles Christenson	Madison	91.40
June	29	Micheal Brady	Dubuque	127.38
June	29	Titus Phillips	Guthrie	238.06
June	30	Margaret Haslett	Cherokee	1.25
July	2	James Kerr	Palo Alto	85.00
July	5	Jane Ferguson	Louisa	50
July	5	Jane Ferguson	Louisa	102.78
July	5	Henry Klausner	Black Hawk	465.24
July	7	Thomas Fax	Woodbury	59.25
July	9	Charles Christenson	Madison	39.73
July	10	R. L. Vibber	Dubuque	388.70
July	10	R. L. Vibber	Dubuque	33.63
July	10	Isaac Epperly	Muscatine	2,639.52
July	13	Sarah Baldwin	Buchanan	2.53
July	13	Sarah Baldwin	Buchanan	95.03
July	14	Asa G. Van Blarcom	Lyon	221.35
July	16	Samuel Myers	Marion	35.20
July	16	Margery Busber	Muscatine	320.00
July	16	Isaac Epperly	Muscatine	117.71
July	16	James M. Jamison	Muscatine	349.33
July	20	Mahala J. Henry	Des Moines	90.90
July	21	Mary Wright	Franklin	54.46
July	21	Elvira A. Cummins	Dubuque	208.19
July	21	William Stevens Perry	Scott	550.00
July	21	William Stevens Perry	Scott	41.82
July	21	H W. McNeil	Mahaska	2,605.25
July	21	Sarah Woods Perry	Scott	33.59
July	21	Sarah Woods Perry	Scott	4.06
July	21	Stella S. McCarthy	Dubuque	1.97
July	23	Asa G. Van Blarcom	Lyon	8.84
July	23	E. E. Blomgren	Jefferson	3.75
July	24	Matilda A. Lyon	Mahaska	8.75
July	24	John M. McNulty	Webster	488.13
August	3	Henry C. Bulis	Winneshiek	25.00
August	3	Elvira A. Cummins	Dubuque	1.38
August	3	George Sulsberger	Washington	131.30
August	4	Lorre P. Cook	Scott	459.35
August	6	Jane Sullivan	Dubuque	184.32
August	7	Joseph H. Ford, Sr	Davis	126.25
August	7	Alexander H. Landis	Delaware	479.34
August	7	Arabella Sloss	Appanoose	10.38
August	7	Arabella Sloss	Appanoose	10.88
August	7	Joseph H. Ford, Sr	Davis	50.00
August	9	Jesse B. Shaw	Winneshiek	30.00
August	9	Olinda C. Willett	Winneshiek	30.00
August	9	Henry B. Bulis	Winneshiek	3.31
August	9	Arabella Sloss	Appanoose	4.53
August	9	Arabella Sloss	Appanoose	40.42
August	9	Adam Howell	Polk	80.00
August	9	Patrick Brennan	Palo Alto	77.27
August	11	Augusta Kaiser	Dubuque	1,383.10
August	13	Augusta Kaiser	Dubuque	20.17
August	15	Susannah Cook	Franklin	15.00
August	16	George Sulsberger	Louisa and Washington	50.00
August	18	James Head	Wayne	112.68
August	24	George W. Buttles	Des Moines	400.80
August	29	James Head	Wayne	1.31
August	29	Mary H. Carter	Clayton	389.74
August	29	Esther Daucer	Decatur	100.00
August	29	Alexander H. Laudis	Delaware	49.86
August	29	Alexander H Laudis	Delaware	13.05
August	31	Caroline A. Rice	Linn	58.68
August	31	Caroline A. Rice	Linn	1.69
September	4	Elizabeth Murbach	Iowa	90.14
September	6	Sarah E. Thompson	Linn	115.40
September	6	George Sullzberger	Louisa and Washington	16.75
September	6	Jane McNiday	Wayne	115.84
September	7	Mary E. and Harvey Smith	Webster	103.41
September	8	Anne J. Flintegaarden	Winneshiek	91.57
September	10	George Clark	Franklin	967.10
September	12	James Orth	Lee	336.10
September	12	Barbara Schueider	Muscatine	253.60
September	13	Paul Weise	Scott	50.00
September	14	Christian Uhde	Sac	142 57

STATEMENT No. 7—CONTINUED.

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
1900			
September 15	Charles H. Jamison	Louisa	$ 214.65
September 15	Charles H. Jamison	Louisa	40.63
September 15	A. F. Stilwell	Fayette	25.00
September 15	Celia Oleson	Winnebago	380.21
September 17	James Orth	Lee	43.85
September 19	Louisa Edrick	Butler	.40
September 19	Louisa Edrick	Butler	179.87
September 19	Louisa Edrick	Butler	45.22
September 19	Susanah Cook	Franklin	1.45
September 21	A. B. Downs	Van Buren	60.80
September 21	Sarah Procter	Polk	480.10
September 22	Mary Hill	Keokuk	290.27
September 27	Mary Hill	Keokuk	50.00
September 27	Elizabeth Manchester	Harrison	50.00
September 27	James Parker	Jasper	244.26
September 28	Thomas Russell Cowden	Henry	110.35
October 1	Erick Hanson	Allamakee	117.11
October 1	Carrie Iverson	Chickasaw	57.66
October 1	Charles Duffy	Winneshiek	2.70
October 1	Charles Duffy	Winneshiek	127.93
October 3	Mary Coltman	Clinton	164.58
October 4	John M. Day	Polk	14.11
October 4	John M. Day	Polk	64.76
October 4	John M. Day	Polk	5.94
October 4	Fannie E. Burr	Black Hawk	52.21
October 5	Jessie B. Shaw	Winneshiek	2.80
October 5	Andrew Anderson	Winneshiek	80.80
October 5	Andrew Anderson	Winneshiek	90
October 5	Sarah Coltrane	Warren	83.99
October 5	Mary J. Smith	Polk	194.27
October 6	Isaac Pearce	Benton	779.67
October 8	Peter Moeri	Allamakee	84.02
October 8	Lewis Gilbertson and Lars Aarhns	Winneshiek	175 00
October 9	Charles F. Stein	Jackson	884.00
October 9	Fannie E Burr	Black Hawk	5.17
October 10	Isaac Pearce	Benton	53.00
October 11	William Rowley	Sac	48.42
October 11	Nancy J. McCrea	Cass	179.35
October 11	Joseph Simbric	Bremer	80.00
October 11	Adelia F. Cosgrove	Shelby	263.56
October 12	Amanda J. Coulter	Louisa	165.59
October 12	Amanda J. Coulter	Louisa	2.21
October 15	Mary Ann Burden	Black Hawk	551.32
October 15	William Copping	Clinton	67.80
October 15	James Partch	Clayton	216.87
October 16	Theodore A. Jenny	Black Hawk	932.24
October 17	Nancy J. McCrea	Cass	50.00
October 17	Nancy J. McCrea	Cass	3.32
October 17	Helena Kleeman	Des Moines	52.81
October 18	T. M. Henderson	Warren	185.13
October 18	T. M. Henderson	Warren	35.89
October 18	Bernard Kohans	Dubuque	139.06
October 18	Bernard Kohans	Dubuque	24.68
October 19	Commodore Chambers	Muscatine	104.69
October 22	Commodore Chambers	Muscatine	1.33
October 22	William McNellis	Black Hawk	50.00
October 22	Matthew Fagan	Clinton	197.23
October 23	Amanda J. Coulter	Louisa	89
October 23	Maria Westphal	Scott	251.72
October 24	Jennie Hickey	Cherokee	252.03
October 25	Mary Evans	Keokuk	76.80
October 26	Sarah Coltrane	Warren	1.30
October 27	S. D. Megeath	Pottawattamie	195.46
October 30	Louise Balschmitter	Scott	88.40
November 1	Serene Quinsland	Wright	161.59
November 1	Serene Quinsland	Wright	16.26
November 2	Edward Schlegel	Scott	3,488.02
November 2	Lewis M. Smith	Des Moines	160.20
November 5	Robert Dickson	Delaware	821.83
November 9	G. H Schroeder	Dubuque	256.37
November 13	Edward Maysenholder	Muscatine	94.20
November 14	Eleanor Barrett	Linn	665.00
November 15	Jacob Schenner	Iowa	63.13
November 17	Nancy Hull	Mahaska	195.84
November 17	James Forrester	Buchanan	65 00

STATEMENT No. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1900				
November	17	G. H. Schroeder	Dubuque	$ 14.80
November	17	Charles Priester	Scott	743.35
November	20	Edward Schlegel	Scott	40.18
November	20	James Forrester	Buchanan	.52
November	21	May Halpin	Buchanan	387.80
November	22	Charles Priester	Scott	43.15
November	22	Charles Priester	Scott	35.13
November	22	Serene Quinsland	Wright	4.46
November	23	Sarah Seymour	Johnson	25.00
November	26	Jennie Hickes	Cherokee	22.68
November	26	Moses Collipriest	Jackson	15.00
November	27	Eva J Youngerman	Scott	287.50
November	28	Patrick McCarthy	Marshall	.16
November	28	Patrick McCarthy	Marshall	123.56
November	30	C. C. Hinkley	Linn	136.74
November	30	C. C. Hinkley	Linn	.91
November	30	H. J. Kneluer	Crawford	208.76
November	30	H. J. Kneluer	Crawford	11.89
December	1	August Steffen	Scott	50.00
December	1	Sarah P. Bowdish	Linn	224.25
December	3	S. M. Morgan	Chickasaw	36.08
December	3	Charles C. Bence	Dubuque	50.00
December	5	Casper Schneider	Carroll	3.03
December	5	Casper Schneider	Carroll	41.95
December	5	Sarah M Seymour	Johnson	.38
December	5	Fred Weiland	Keokuk	182.61
December	5	Fred Weiland	Keokuk	15.33
December	6	Katherine Splichal	Linn	55.48
December	6	Peter Strong	Jones	660.08
December	7	C. C. Hinkley	Linn	5 13
December	7	W. B. Bentley	Polk	1,364.00
December	8	Claus H. Mundt	Carroll	.36
December	8	Claus H. Mundt	Carroll	11.50
December	12	John Heller	Cherokee	172.54
December	12	John Heller	Cherokee	9.19
December	13	F. A. McConahy	Linn	47.07
December	13	F. A. McConahy	Linn	1.10
December	13	Hans Schlueter	Scott	62.90
December	14	Cornelius Kelly	Muscatine	396.57
December	14	Mrs. Mary Halpin	Buchanan	50 00
December	15	C. F. Schone	Poweshiek	477.75
December	17	Peter Rasmussen	Ida	175.67
December	17	Harriet S. Cross	Hardin	411.66
December	17	Sarah A. Bowdish	Linn	3 68
December	18	Margaret Cheyney	Webster	148.30
December	18	Hans Schlueter	Scott	6.54
December	18	Caroline A. Rice	Linn	97 35
December	18	Caroline A. Rice	Linn	5.17
December	20	Cornelius Kelly	Muscatine	51 00
December	20	Jan A. K. Kerman	Marion	671.20
December	20	M. Wakefield	Cherokee	25.00
December	22	Jan Akkerman	Marion	118.69
December	22	C. A. Finnigan	Poweshiek	95.16
December	22	Lucinda C. Watson	Dubuque	19.76
December	24	Rachel C. Low	Hancock	239.48
December	24	Rachel C. Low	Hancock	6.81
December	24	Orlina A. Cowell	Franklin	478.42
December	24	Orlina A. Cowell	Franklin	91.58
December	24	Bernard Monahan	Hardin	299.12
December	24	Bernard Monahan	Hardin	13.49
December	26	James Meehan	Poweshiek	59.93
December	26	Andrew Redford	O'Brien	837.18
December	29	Abner Davison	Scott	100.00
December	29	C. Z. Gardiner	Buchanan	35.00
December	29	Minerva Wolf	Louisa	1.03
December	29	Minerva Wolf	Louisa	154.65
December	29	Robert Booth	Muscatine	580.89
December	29	Nicholas Gerards	Mills	52.14
December	29	Nicholas Gerards	Mills	344.09
December	31	Thos. Boston Sharp Gibson	O'Brien	.32
December	31	Thos. Boston Sharp Gibson	O'Brien	359.68
December	31	Joshua Kyler	Black Hawk	45.00
December	31	Mrs. P.W. Darling	Benton	95.20
1901.				
January	2	J. D. Clement	Louisa	184.41

STATEMENT No. 7—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1901.				
January	2	Thomas Calderwood	Clinton	$ 3,530.24
January	2	James Leghorn	Linn	315.78
January	2	C. F. Schone	Poweshiek	8.52
January	4	S. P Carr	Washington	126.98
January	4	Katharine Heeb	Dubuque	100.00
January	5	Margaret F. Wilson	Adair	705.35
January	5	Margaret F. Wilson	Adair	32.43
January	8	L. R. Brown	Dubuque	5,215.93
January	8	Robert Fleming	Cerro Gordo	60.34
January	8	Amanda Wilson	Dubuque	54 90
January	9	C. W. Grasshoff	Des Moines	110.15
January	9	John Garfoot	Black Hawk	12.31
January	11	John Garton	Clinton	50.00
January	12	George Watts	Bremer	45.56
January	12	Flora B. Graves	Wapello	440.25
January	14	Robert Fleming	Cerro Gordo	2.20
January	16	Amanda Wilson	Dubuque	8.78
January	16	Jacob H. Stoneman	Buchanan	37 50
January	16	Sarah Bossler	Scott	76.72
January	16	Sarah Bossler	Scott	11.03
January	17	C. W. Grasshoff	Des Moines	2.14
January	18	Rev. John Casey	Chickasaw	235.00
January	18	Thomas Boston Sharp Gibson	O'Brien	75.12
January	18	Sarah Bossler	Scott	8.60
January	19	Davis Grange	Delaware	56.17
January	22	Mrs. E. B. Spencer	Benton	1,541.82
January	25	William Hafner	Dubuque	40.00
January	25	Richard C. Rice	Woodbury	25.00
January	28	Milton Lynch	Shelby	42.67
January	29	Robert Watts	Bremer	60.00
January	29	James Hall	Louisa	90.23
January	31	Peter Moeri	Allamakee	25.07
January	31	Patrick McCarthy	Marshall	5.72
February	1	Luppo Goemann	Grundy	120.63
February	8	G. S. McCaffree	Fremont	161.61
February	8	Richard Spencer	Des Moines	62.20
February	13	E. P. Lawrence	Winneshiek	70.00
February	13	William Morgan	Scott	215.00
February	14	George Hill	Woodbury	80.20
February	14	Alois Frink	Dubuque	.25
February	16	John Garton	Clinton	88.67
February	18	John O'Keefe	Black Hawk	40.00
February	19	James F. Donahue	Wright	56 47
February	21	Mary E. Pritchard	Floyd	399.73
February	23	Frederick Sindt	Ida	80 30
February	23	Lurena Benson	Tama	77.83
February	25	Joseph P. Butterfield	Iowa	348.58
February	26	James L. Love	Polk	510.23
February	28	Joseph H. Ford	Davis	199.05
February	28	Mary E. Pritchard	Floyd	22.10
March	1	R. C. Crawford	Des Moines	608.74
March	4	W. J. McLaughlin	Clinton	513.69
March	7	Joseph Schumanski	Chickasaw	291.05
March	7	William Larew	Henry	68.48
March	7	Lewis Matthews	Tama	146.94
March	15	John C. Dietz	Johnson	633.65
March	15	Bridget Lane	Clayton	35.00
March	16	Martha H. A. Nealley	Des Moines	837.30
March	16	Martha H A. Nealley	Des Moines	58.25
March	16	Martha H. A. Nealley	Des Moines	55.55
March	16	Martha H. A. Nealley	Des Moines	19.40
March	18	Christiana Brandt	Scott	237.14
March	20	Christiana Brandt	Scott	6.32
March	21	Kate Zigrang	Dubuque	61.53
March	21	Jacob J. Budd	Black Hawk	10.00
March	22	Joseph Simbric	Bremer	43.94
March	23	Rowland Todd	Wright	7.50
March	24	Levi Rowland	Sioux, Lyon, Pottawattamie, Crawford, Jasper and Iowa	1,357.80
March	25	Elizabeth Nehl	Chickasaw	132.18
March	27	Magdalena Kuntz	Dubuque	148.46
March	28	Dorothea Barth	Lee	100.00
April	1	David J. McMurray	Keokuk	194.22
April	1	William H. Flynn	Delaware	210.73
April	1	Maurice O'Conner	Worth	260.34

STATEMENT No. 7—Continued.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1901				
April	2	John Clarken	Chickasaw	$ 136.23
April	3	Geo H. Dickerman	Cerro Gordo	480.00
April	4	Nancy Russell	Jasper	115.11
April	5	Solomon Shrayer	Winneshiek	40.43
April	5	John Goldschmidt	Scott	327.43
April	6	Nicholas Moes	Dubuque	82 61
April	8	John Newell	Lee	349.24
April	8	Mathias Frahm	Scott	1,410.30
April	10	Thomas M. Ewell	Fremont	116 27
April	10	Martha Howard Black	Henry	607.88
April	12	Margaret A. Moran	Jasper	214.05
April	12	Mary A. Todd	Louisa	83.80
April	13	W. H. Graves	Delaware	29.42
April	13	John Haney	Wayne	152.43
April	13	Thomas Q. Hines	Jones	181.08
April	13	Edwin Mills	Jones	220.71
April	17	J. W. Crampton	Polk	2,048.86
April	17	Fred Fish	Cerro Gordo	76.57
April	19	David C. Neidigh	Buchanan	427.86
April	20	Mary I. Minkler	Delaware	5.25
April	22	Mary Glitcher	Delaware	101 78
April	22	C. N. King	Humboldt	152.74
April	22	Catherine Garey	Dubuque	81.00
April	23	Stephen Caldwell	Pottawattamie	5,645.25
April	26	Gregory Reilley	Hancock	68.21
April	27	Margaretha Ott	Scott	389.14
April	27	N Bowen	Taylor	125 95
April	30	Hannah J. Gallagher	Tama	170.09
May	1	Rebecca Cozad	Benton	273 28
May	3	Romelia Maria Burnham	Butler	25.00
May	3	Nicholas O'Brien	Howard	150.97
May	8	Mary Toms	Wright	347.31
May	8	Evan M. Evans	Montgomery	9.05
May	11	Ralston H. Sanders	Keokuk	58.20
May	13	Harry Brown	Page	366.20
May	14	Charles Schulte	Muscatine	746.65
May	15	Levi Miller	Marion	109.63
May	16	Joseph Wilson	Monona	237.56
May	17	Marx E. Block	Muscatine	143.31
May	18	Sarah A. McAtavey	Greene	10.00
May	18	W. G. Hallock	Pottawattamie	17.50
May	20	Elizabeth Hayden	Page	223.55
May	21	T. F. Burke	Clinton	557.47
May	22	Elizabeth Pope	Henry	73 67
May	22	Reuben Mills	Clarke	708.85
May	22	Mrs. E. B. Spencer	Benton	179.41
May	23	Rhoda Smith	Muscatine	98.70
May	23	Daniel E. Pritchard	Montgomery	261.78
May	23	Ann Pritchard	Montgomery	21.32
May	25	R. L. Johnston	Jasper	255.39
May	25	G. B. Hammer	Polk	85.00
May	27	Martin Ingwerson	Clinton	453.83
May	27	Alexander Waymack	Lee	71.80
May	28	W. A. Whitlaw	Van Buren	108.53
May	28	Rachael A. R. Rinehart	Marion	87.19
May	29	Chas. C. Leslie	Scott	75.00
May	29	Helen Leslie	Scott	7.13
May	29	Riley Keeler	Fremont	502.04
May	31	Wm. G Saunders	Henry	2,615.47
May	31	Albert Samson	Boone	48.36
June	1	Michael Crotty	Deleware	450.00
June	5	Rebecca Deal	Henry	222 00
June	7	Levi Herr	Cedar	458.85
June	7	Joseph Satterthwart	Muscatine	123.34
June	7	Mary M. Herrick	Palo Alto	133.29
June	8	Jane A. Chilcote	Washington	1,241.30
June	8	Emily B. Courtright	Lee	250.43
June	11	William Fox	Fayette	156.95
June	11	J. H. Mahon	Warren	101.10
June	11	D. C. Bloomer	Pottawattamie	529.05
June	11	Francis G. Boyd	Clinton	42.95
June	12	S. A. Boles	Guthrie	30 00
June	12	T. W. C Jagger	Des Moines	154 23
June	13	W. H. Parsons	Warren	308.85
June	15	Daniel Whitney	Plymouth	409 86

STATEMENT No. 7.—CONTINUED.

DATE.		ESTATE OF—	COUNTY.	AMOUNT PAID.
1901				
June	18	George A. Mische	Muscatine	15.00
June	18	J. P. Sanxay	Johnson	105.00
June	21	G. W. Shelton	Wayne	425.05
June	22	Josiah Davis	Wayne	421.12
June	22	John F. Saunderson	Van Buren	1,281.52
June	24	William K. Johnson	Lee	2,372.21
June	24	Grover Montgomery	Polk	166.20
June	28	Jane Ann Daugherty	Palo Alto	355.10
June	28	Martha Sloan	Linn	86.89
		Total		$196,464.54

STATEMENT No. 8.

Showing fees received by the Auditor of State from Insurance companies during the fiscal period ending June 30, 1901, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH	Day.	Year.	Amount.
July	1899	August	2	1899	$ 1,731.50
August	1899	September	1	1899	662.00
September	1899	September	30	1899	1,317.50
October	1899	November	6	1899	1,014.00
November	1899	December	2	1899	594.50
December	1899	December	30	1899	524.00
January	1900	February	1	1900	382.00
February	1900	March	3	1900	19,768.00
March	1900	April	4	1900	14,046.00
April	1900	May	1	1900	3,357.50
May	1900	June	1	1900	1,206.50
June	1900	July	5	1900	931.00
July	1900	August	3	1900	864.00
August	1900	September	6	1900	841.00
September	1900	October	2	1900	892.00
October	1900	November	9	1900	1,635.50
November.	1900	December	1	1900	767.00
December	1900	January	2	1901	988.75
January	1901	February	2	1901	574.60
February	1901	March	14	1901	525.00
March	1901	April	25	1901	34,948.50
April	1901	May	7	1901	4,086.50
May	1901	June	8	1901	1,510.40
June	1901	June	29	1901	1,134.00
Total					$ 94,301.75

STATEMENT No. 9.

Showing the fees received by the Auditor of State on account of building and loan associations during the fiscal period ending June 30, 1901, the month in which same were earned, and the date paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
January	1900	February	2	1900	$ 315.00
February	1900	March	9	1900	255 00
March	1900	March	31	1900	70.00
April	1900	June	7	1900	15.00
September	1900	October	5	1900	5.00
March	1901	April	25	1901	555.00
		Total		.....	$1,215.00

STATEMENT NO. 10.

Showing the names of Fire insurance companies and the amount of fees received from each, from July 1. 1899, to June 30, 1901, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1899, to December 31, 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
American Mutual Fire—Des Moines	$ 14.00	$ 102.00	$ 62.50
Anchor Mutual Fire—Des Moines	27.00	213.50	256.50
Atlas Mutual Fire—Des Moines	.....	9.50	8.50
Capital—Des Moines	19.50	271.50	241 50
Commercial Mutual Fire—Des Moines	....	24.00	.....
Century Fire—Des Moines	.....	117 00	111.50
Des Moines—Des Moines	7.50	263.00	263.00
Dubuque Fire and Marine—Dubuque	3.00	93.00	85.50
Farmers—Cedar Rapids	31.00	298.50	363.00
Fidelity—Des Moines	24.00	217.50	128.00
Hawkeye—Des Moines	43.50	360.00	308.00
Iowa Merchants Mutual—Sioux City	4.00	45.50	21.50
Iowa State—Keokuk	31.50	165.50	147.50
Iowa Home—Dubuque	20.00	64.00	50.00
Lisbon Mutual—Lisbon	.....	5.00	79.50
Merchants and Bankers Mutual—Des Moines	27.50	123.50	161.50
Mill Owners Mutual—Des Moines	1.00	5.50	5.00
Security Fire—Davenport	23.00	138.00	120 50
State—Des Moines	36.00	342.00	296.50
OTHER THAN IOWA COMPANIES.			
Ætna—Hartford, Conn	64 00	754.00	713.00
Agricultural—Watertown, N. Y	.....	80.00	78.00
Alliance Hail and Cyclone Mutual—Austin, Minn	.....	36.00	60.00
American—Boston, Mass	.....	62 00	66.00
American Fire—New York, N Y	12.00	76 00	70.00
American—Newark, N. J	428.00	484.00	736.00
American Central—St. Louis. Mo	24.00	270.00	238.00
American Fire—Philadelphia, Pa.	18.00	208.00	236.00
Atlas Assurance—U S. Branch—Chicago, Ill	4.00	68.00	50 00
Aachen and Munich Fire Ins. Co.—U. S. Br.—Chicago, Ill.	14.00	126.00	102.00
British American Assurance—Toronto, Canada	.....	98.00	116.00
Buffalo Commercial—Buffalo, N. Y	.....	46.00	46.00
Buffalo German—Buffalo, N. Y	.....	58.00	60 00
Baloise Fire—U. S Branch—New York, N. Y	8.00	70.00	72.00
Caledonian Fire—U. S. Branch—New York, N. Y	30.00	270.00	232.00
Citizens—New York, N. Y	.....	42.00	50.00
Citizens—Pittsburg, Pa	4.00	92.00	86.00
Commercial Union—U. S. Branch—New York, N. Y	20.00	366.00	324.00
Concordia Fire—Milwaukee, Wis	24.00	363.00	365.00

STATEMENT No. 10—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1899, to December 31, 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
Connecticut Fire—Hartford, Conn	$ 56.00	$ 824.00	$ 820.00
Continental—New York, N. Y	96.00	1,230.00	1,314.00
Colonial Assurance Company—New York, N. Y	.....	70.00	30.00
Citizens—St. Louis, Mo	.....	.....	184.00
Delaware—Philadelphia, Pa	18.00	280.00	274.00
Detroit Fire and Marine—Detroit, Mich.	.....	76.00	96.00
Eagle Fire—New York, N. Y	.....	48.00	64 00
Equitable Fire and Marine—Providence, R. I	.....	78.00	78.00
Erie Fire—Buffalo, N. Y.	52.00	90.00	28.00
Farmers Fire—York, Pa	4.00	168.00	152.00
Fire Association of Philadelphia—Philadelphia, Pa	62.00	752.00	676.00
Firemens—Newark, N. J.	4.00	100.00	86.00
Firemans Fund—San Francisco, Cal	8.00	211.00	213.00
Franklin Fire—Philadelphia, Pa	4.00	116 00	120.00
Fidelity Fire Insurance Company—Baltimore, Md	44.00	437.00	.....
Firemens—Baltimore, Md	8.00	381.00	371.00
Farmers Mutual Hail Association—Kansas City, Mo	.....	.....	63.00
German—Freeport, Ill	36.00	1,144.00	1,082.00
German Alliance—New York, N. Y	12.00	160 00	138.00
Germania Fire-New York, N. Y	8.00	292.00	304.00
German-American—New York, N. Y	96.00	1,036.00	860.00
Girard Fire and Marine—Philadelphia, Pa	.....	164.00	132.00
Grand Rapids Fire—Grand Rapids, Mich	2.00	.....	.....
Glens Falls—Glens Falls, N. Y	38.00	304.00	292.00
Greenwich—New York, N. Y.	24.00	356 00	356.00
German Fire—Pittsburg, Pa	6.00	82.00	72.00
Hamburg-Bremen—U. S. Branch—New York, N. Y	6.00	100.00	102.00
Hanover Fire—New York, N. Y	100.00	516.00	486.00
Hartford Fire—Hartford, Conn	56.00	1,270.00	1,182,00
Home—New York, N. Y	56.00	890.00	828.00
Helvetia Swiss Fire—U. S. Branch—New York, N. Y	.....	86.00	80.00
Imperial Fire—U. S. Branch—New York, N. Y	2.00	160.00	122.00
Insurance Company of North America—Philadelphia, Pa	64.00	816.00	728.00
International Insurance Company—New York, N. Y	4.00	38.00	26.00
Lancashire—U. S. Branch—Chicago, Ill	20.00	326.00	310.00
Lion—U. S. Branch—Hartford, Conn	4 00	80.00	64.00
Liverpool and London and G.—U. S Br.—New York, N.Y.	32 00	432.00	382.00
Lumbermens Insurance Company—Philadelphia, Pa	10.00	100 00	98.00
London Assurance—U. S. Branch—New York, N. Y	12.00	218.00	224.00
London and Lancashire—U. S. Branch—New York, N. Y.	6.00	188.00	146.00
Law, Union and Crown—U. S. Branch—New York, N. Y	6.00	74.00	64.00
Liverpool and London and Globe Ins. Co.—New York, N.Y.	14.00	66.00	64.00
Manchester Fire—U. S. Branch—New York, N. Y	52.00	272.00	212.00
Magdeburg Fire—U. S. Branch—New York, N. Y	22.00	120.00	102 00
Mechanics—Philadelphia, Pa	4.00	70.00	80.00
Mercantile Fire and Marine—Boston, Mass	.....	56 00	74.00
Merchants—Providence, R. I	22.00	48.00	.....
Merchants—Newark, N. J	22.00	260.00	186.00
Michigan Fire and Marine Detroit, Michigan	....	66.00	64.00
Minnesota Farmers Hail—Minneapolis, Minn.	.....	36.00	44.00
Milwaukee Mechanics—Milwaukee, Wis	26 00	525.00	569.00
Milwaukee Fire—Milwaukee, Wis	60.00	245.00	241.00
Manhatten Fire—New York, N. Y	82.00	302.00	230.00
National Fire—Hartford, Conn	24.00	708 00	684 00
National Standard—New York, N. Y	.....	30.00	38 00
Newark Fire—Newark, N. J	.....	52.80	58.00
New Hampshire Fire—Manchester, N. H	2.00	189.00	129.00
Niagara Fire—New York, N. Y	36.00	386 00	344.00
Netherlands Fire—U. S. Branch—Hartford, Conn.	12.00	88.00	70.00
Northern Assurance—U. S. Branch—New York, N. Y	38.00	320 00	292.00

STATEMENT No. 10—CONTINUED.

NAME OF COMPANIES.	From July 1, 1899, to December 31, 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
North British and Mercantile—U. S. Branch—New York, N. Y	$ 30.00	$ 716 00	$ 676.00
North German Fire—U. S. Branch—Chicago, Ill	.....	58.00	56.00
Northwestern National—Milwaukee, Wis	108.00	1,179.00	1,257.00
Norwich Union—U. S. Branch—New York, N. Y	2.00	116.00	110.00
Norwalk Fire—Norwalk, Conn	6.00	70.00	.....
National Assurance Co.—U. S. Branch—Hartford, Conn	69.00	240.00	136.00
Orient—Hartford, Conn	18.00	206.00	120.00
Pacific Fire—New York, N. Y	2.00	156.00	152.00
Palatine—U. S. Branch—New York, N. Y	10 00	160.00	254.00
Pennsylvania Fire—Philadelphia, Pa	10.00	434.00	468 00
Phenix—Brookly, N. Y	84.00	972.00	860 00
Phœnix, Hartford, Conn	64.00	744.00	678.00
Phœnix Assurance—U. S. Branch—New York, N. Y	6.00	130.00	112.00
Providence Washington—Providence, R. I.	14.00	202.00	408.00
Prussian National—U S. Branch—Chicago, Ill	8.00	158.00	136.00
Pelican Assurance Company—New York, N. Y	.....	28.00	28.00
Park Region Mutual Hail Association—Glenwood, Minn	.....	.....	55.00
Queen Insurance Company of America—New York, N. Y	4.00	248.00	256.00
Reliance—Philadelphia, Pa	4.00	216.00	202.00
Rochester German—Rochester, N. Y	36.00	102.00	100.00
Royal—U. S. Branch—New York, N. Y	.....	236.00	210.00
Royal Exchange Assurance Co.—U. S. Branch—New York, N. Y	22.00	92.00	74 00
Reading Fire—Reading, Pa	.....	32.00	32 00
State Farmers Mutual Hail Insurance Co.—Waseca, Minn.	.....	.....	63.00
St. Paul Fire and Marine—St Paul, Minn	22.00	238.00	200 00
Scottish Union and National—U. S. Branch—Hartford, Conn	4.00	208.00	174.00
Security—New Haven, Conn	20 00	236 00	336.00
Springfield Fire and Marine—Springfield, Mo	36.00	588.00	592.00
Spring Garden—Philadelphia, Pa	2.00	174.00	164.00
Sun Insurance Office—U. S. Branch—New York, N. Y	26.00	336.00	242.00
Svea Fire and Life—U. S. Branch—New York, N. Y	4.00	72.00	66.00
State Mutual Hail—Winnebago City, Minn	14.00	38.00	32.00
Thuringia Insurance Co.—U. S. Branch—Chicago, Ill	.....	64.00	76 00
Traders—Chicago, Ill	6.00	178.00	152.00
Traders Insurance Company of New York—New York, N Y.	24.00	.....	.....
Trans-Atlantic Fire—U. S. Branch—Chicago, Ill	2.00	58.00	58.00
Union—Philadelphia, Pa	12.00	100.00	102.00
Union Assurance Society—U. S. Branch—New York, N. Y.	4.00	78 00	68.00
United States Fire—New York, N. Y	2.00	88.00	96.00
United Fire—Baltimore, Md	242.00	423.00	399.00
Victoria Fire—New York, N. Y	6.00	52 00	46.00
Westchester Fire—New York, N. Y	10.00	164.00	152 00
Western Assurance—Toronto, Canada	2.00	126.00	126.00
Williamsburg City Fire—Brooklyn, N. Y	.....	68.00	66.00
Wisconsin Fire—Milwaukee, Wis	16.00	.....	.....
Western Underwriters Association—Chicago, Ill	16.00	230 00	240.00
Western Mutual Hail and Cyclone—Luverne, Minn	.....	132 00	70 00
County and State Mutuals	9.00	528.00	540.00
Total	$3,310.50	$34,633.50	$ 32,978.00

STATEMENT No. 11.

Showing the names of Life, Accident, Fidelity and Casualty Insuance companies and the amount of fees received from each, from July 1, 1899, to June 30, 1901, inclusive, as shown by the records of this office.

NAMES OF COMPANIES.	From July 1, 1899, to Dec. 31, 1899, inclusive.	From January 1, 1900, to Dec. 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
Ætna Life—Hartford, Conn	$ 36.00	$ 204.00	$ 140.00
American Bond and Trust Company—Baltimore, Md	26.00	401.00	428.00
American Union Life—New York, N. Y	.....	32.00	.....
American Surety Company—New York, N. Y	18.00	103.00	115.00
Ætna Indemnity—Hartford, Conn	.....	80.00	65.00
Banker's Mutual Casualty—Des Moines, Iowa	1.00	6.00	7.00
Banker's Life Insurance Company—Lincoln, Neb	.....	58.50	49.00
Chicago Life Insurance Compay—Des Moines. Iowa	5.50	55.00	23.00
Central Life Assurance Society of U. S. Des Moines, Iowa	3.00	15.50	23.50
Continental Casualty Company—Hammond, Ind	2.00	94.00	147.00
Connecticut Mutual Life—Hartford, Conn	2.00	44.00	46.00
City Trust, Safe Deposit and Surety Co.—Philadelphia, Pa.	2.00	43.00	51.00
Conservative Life Insurance Company—Los Angeles, Cal.	.....	.....	55.00
Employers Liability Assur. Corp., U. S. Br.—Boston, Mass.	4.00	64.00	70.00
Equitable Life Assurance Society—New York, N. Y	10.00	72.00	82.00
Equitable Life of Iowa—Des Moines, Iowa.	32.50	161.00	170.50
Fidelity and Casualty Company—New York, N. Y	14.00	6.00	.....
Fidelity and Deposit Company—Baltimore, Md	.....	580.00	556.00
Fidelity Mutual Life—Philadelphia, Pa	29.00	58.00	56.00
Germania Life—New York, N. Y	18.00	110.00	88.00
Guarantee Company of North America—Montreal, Can	.....	34.00	36.00
Hartford Life Insurance Company—Hartford, Conn	16.00	28.00	24.00
Hartford Steam Boiler Inspec. and Ins. Co.—Hartford, Conn	.....	66.00	90.00
Home Life—Brooklyn, N. Y	30.00	72.00	50.00
Iowa Life Insurance Company—Sioux City, Iowa	100.50	50	.....
Illinois Life Insurance Company—Chicago, Ill	54.00	26.00	24.00
Lawyers Surety Company—New York, N. Y	.....	26.00	26.00
Lloyds Plate Glass—New York, N. Y	.....	108.00	174,00
London Guarantee and Acci. Co.—U. S. Br., Chicago, Ill	4.00	60.00	.....
Maryland Casualty Company - Baltimore, Md	.....	383.00	389.00
Manhattan Life—New York, N. Y	2.00	22.00	24.00
Massachusetts Mutual Life—Springfield, Mass	4.00	36 00	34.00
Metropolitan Life—New York, N. Y	102.00	504.00	360.00
Metropolitan Plate Glass—New York, N. Y	.....	124.00	144.00
Michigan Mutual Life—Detroit, Mich	2.00	46.00	44.00
Mutual Life—New York, N. Y	40.00	186.00	166.00
Mutual Benefit Life—Newark, N. J	6.00	132.00	28.00
Mutual Life and Trust Company—Des Moines, Iowa	.....	42.50	5.50
National Life and Trust Company—Des Moines, Iowa	51.50	438.00	660.50
National Life—Montpelier, Vt	4.00	62.00	78.00
National Surety Company—New York, N. Y	12.00	63.00	66.00
New York Life—New York, N. Y	108.00	324.00	342.00
New Jersey Plate Glass—Newark, N. J	10.00	166.00	132.00

STATEMENT No. 11.—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1899, to Dec. 31, 1899, inclusive.	From January 1, 1900, to Dec. 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
New York Plate Glass—New York, N. Y.	.....	$ 118 00	$ 120.00
Northwestern Mutual Life—Milwaukee, Wis.	$ 52.00	452.00	397.00
New Amsterdam Casualty Company—New York, N. Y.	8.00	36.00	30.00
Northwestern Life and Savings Co—Des Moines, Iowa	41.00	65.00	82.00
National Life of U. S. A.—Washington, D. C.	.....	84.00	24.00
Ocean Accident and Guarantee Corp.—New York, N. Y.	.....	80.00	57.00
Preferred Accident Insurance Company—New York, N. Y.	.....	52.00	42.00
Pacific Mutual Life, San Francisco, Cal	2.00	72.00	74.00
Penn Mutual Life, Philadelphia, Pa	10.00	72.00	82.00
Phœnix Mutual Life—Hartford, Conn	22.00	86.00	24.00
Provident Life and Trust, Philadelphia, Pa	.....	42.00	30.00
Provident Savings Life Assurance Soc.—New York, N. Y.	26.00	28.00	34.00
Prudential Insurance Co. of America—Newark, N. J.	8.00	202.00	216.00
Register Life and Annuity—Davenport, Iowa	5.00	22.00	107.00
Royal Union Mutual Life—Des Moines, Iowa	105.00	247.00	248.50
Security Trust and Life Insurance Co.—Philadelphia, Pa.	.....	22.00	36.00
Standard Life and Accident—Detroit, Mich.	4.00	114.00	110.00
Security Life and Savings Ins. Co.—Des Moines, Iowa	.....	.....	32.00
State Mutual Life Assurance Company—Worcester, Mass.	.....	.....	54.00
Travelers—Hartford, Conn	24.00	250.00	342.00
Union Casualty and Surety Company—St. Louis, Mo	38.00	78.00	84.00
Union Central Life—Cincinnati, Ohio	2.00	56.00	88.00
Union Mutual Life—Portland, Me	2.00	38.00	38.00
United States Casualty Company—New York, N. Y	6.00	34.00	34.00
United States Life—New York, N. Y.	.....	36.00	44.00
United States Fidelity and Guarantee Co.—Baltimore, Md.	7.00	459.00	478.00
Washington Life—New York, N. Y	2.00	48.00	62.00
Wildey Casualty Company—Boston, Mass.	16.00	.....	.....
Total	$ 1,129.00	$ 7,869.00	$ 8,038 50

STATEMENT No. 12.

Showing the names of the fraternal societies or orders, and the amount of fees received from each from July 1, 1899, to June 30, 1901, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1899, to Dec. 31, 1899, inclusive.	From January 1, 1900, to Dec. 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
Ancient Order of United Workmen—Des Moines, Iowa	.....	25.00	25.00
American Guild—Richmond, Va.	.....	25.00	25.00
Ancient Order Red Cross—Waverly, Iowa	.....	30.00	28.00
African Monarchs of America—Sioux City, Iowa	.....	25.00	.....
Bankers Union of the World—Omaha, Neb.	.....	25.00	25.00
Bohemian Slavonian Benevolent Society—Cleveland, Ohio.	.....	25.00	25.00
Brotherhood of American Yeomen—Des Moines, Iowa	1.00	28.00	27.00
Catholic Order of Foresters—Chicago, Ill.	.....	25.00	25.00
Columbian Hearthstone—Iowa City, Iowa	.....	25.00	.....
Endowment Rank, Knights of Pythias—Chicago, Ill.	.....	25.00	25.00
Fraternal Aid Association—Lawrence, Kan.	.....	25.00	25.00
Fraternal Brotherhood of the World—Tipton, Iowa	.....	25.00	28.00
Fraternal Choppers of America—Boone, Iowa	.....	26.00	25.00
Fraternal Pilgrims of America—Albia, Iowa	.....	25.00	25.00
Fraternal Bankers Reserve Society—Cedar Rapids, Iowa	.....	.....	25.00
General Assembly Am. Benevolent Ass'n—St. Louis, Mo.	.....	25.00	.....
Highland Nobles—Des Moines, Iowa	.....	25.00	27.00
Home Forum Benefit Order—Chicago, Ill.	.....	25.00	.....
Ideal Order of Fellowship—Reinbeck, Iowa	.....	25.00	25.00
Independent Workmen of America—O'Neil, Neb.	.....	25.00	25.00
Iowa Legion of Honor—Cedar Rapids, Iowa	.....	25.00	25.00
Iowa Workmen, Grand Lodge—Waterloo, Iowa	.....	25.00	25.00
Independent Order of Foresters—Toronto, Can.	.....	25.00	25.00
Knights and Ladies of Golden Precept—Clinton, Iowa	.....	25.00	25.00
Knights and Ladies of Honor—Indianapolis, Ind.	.....	25.00	25.00
Knights and Ladies of Security—Topeka, Kan.	.....	25.00	25.00
Knights of Kadosh—Des Moines, Iowa	.....	29.00	30.00
Knights of Columbus—New Haven, Conn.	.....	25.00	25.00
Katolicky Delnik—Le Sneur Center, Minn	.....	25.00	25.00
Loyal Mystic Legion of America—Hastings, Neb.	.....	25.00	25.00
Modern Brotherhood of America—Tipton, Iowa	.....	25.00	25.00
Modern Woodmen of America—Rock Island, Ill.	.....	25.00	25.00
Mutual Protective League—Litchfield, Ill.	.....	25.00	25.00
Mystic Toilers—Des Moines, Iowa	.....	26.00	30.00
Mystic Workers of the World—Fulton, Ill.	.....	25.00	25.00
National Aid Association—Topeka, Kan.	.....	25.00	25.00
National Benevolent Society—Kansas City, Mo.	.....	25.00	25.00
National Union—Toledo, Ohio	.....	25.00	25.00
Northwestern Legion of Honor—Marengo, Iowa	3.00	.....	.....
North Star Benefit Association—Moline, Ill.	25.00	25.00	25.00
Protestant Protective Association—Des Moines, Iowa	.....	25.00	26.00

STATEMENT No. 12.—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1899, to Dec. 31, 1899, inclusive.	From January 1, 1900, to Dec. 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
Royal Brotherhood of America—Des Moines, Iowa	.....	25.00	.....
Royal Circle—Springfield Ill	.....	25.00	25.00
Royal Fraternal Union—St. Louis, Mo	.....	25.00	25.00
Royal Highlanders—Aurora, Neb	.....	25.00	25.00
Royal Neighbors of America—Peoria, Ill	.....	25.00	25 00
Sovereign Camp Woodmen of the World—Omaha, Neb	.....	25 00	25.00
Star of Jupiter—McCook, Neb	.....	25.00	25.00
Supreme Council Catholic Knights of Am.—St. Louis, Mo,	.....	25.00	25.00
Supreme Council Royal Arcanum—Boston, Mass	.....	25.00	25.00
Supreme Court of Honor—Springfield, Ill	.....	25.00	25.00
Supreme Court Ind. Order of Foresters—Toronto, Can	.....	25.00	25.00
Supreme Forest Woodmen Circle—Omaha, Neb	.....	25.00	25.00
Supreme Hive Ladies of the Maccabees of the World—Port Huron, Mich	.....	25.00	25.00
Supreme Lodge Knights of Honor—St. Louis, Mo	.....	25.00	25.00
Supreme Lodge National Reserve Ass'n—Kansas City, Mo.	.....	25.00	.....
Supreme Lodge Western Bohemian Fraternal Association—Cedar Rapids, Iowa	.....	29.00	25.00
Supreme Tent Knights of the Maccabees of the World—Port Huron, Mich	.....	25.00	25.00
Supreme Tribe Ben Hur—Crawfordsville, Ind	.....	25.00	25 00
Supreme Ruling Fraternal Mystic Circle—Philadelphia, Pa.	.....	25.00	25.00
Safety Fund Insurance Society—Syracuse, N. Y	.....	25.00	25.00
Supreme Lodge Bohemian Slavonian Benevolent Society—New York, N. Y	.....	25.00	25.00
Supreme Lodge Fraternal Union America—Denver, Col	.....	25.00	25.00
Twentieth Century Benefit Union—Creston, Iowa	.....	25.00	.....
United Sons of America—Des Moines, Iowa	.....	25.00	25.00
Utopian Brotherhood of America—Des Moines. Iowa	.....	.....	25.00
Women's Catholic Order of Foresters—Chicago, Ill.	.....	25.00	25.00
Total	$ 29.00	$ 1,618 00	$ 1,496.00

STATEMENT No. 13.

Showing the names of life and accident assessment companies, and the amount of fees received from each from July 1, 1899, to June 30, 1901, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1899, to December 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
American Temperance Life Ins. Ass'n—New York, N. Y.	.....	$ 28.00	$ 32.00
Annuity Life Association—Des Moines, Iowa	.....	12.50	15.00
Bankers Accident Company—Des Moines, Iowa	$ 2.50	16.00	16.00
Bankers Life Association—Des Moines, Iowa	11.00	58.50	49.00
Brotherhood Accident Company—Boston, Mass.	.....	26.00	24.00
Chicago Guaranty Fund Life Society—Chicago, Ill.	.....	23.00	.....
Continental Life Insurance Company—Des Moines, Iowa	1.00	13.00	11.00
Des Moines Life Association—Des Moines, Iowa	.50	47.00	36.00
Economic Life Association—Clinton, Iowa	4.00	13.00	.....
Farmers Life Association—Des Moines, Iowa	3.00	19.00	18.00
Federal Life Association—Davenport, Iowa	1.00	11.00	.....
Fraternal Accident Society—Cedar Rapids, Iowa	.....	.....	11.00
German-American Equation Premium Life Association—Burlington, Iowa	.....	15.00	16.50
Great Western Accident Association—Des Moines, Iowa	1.00	15.00	15.50
Guardian Life Company—Denver, Colo	.....	53.00	.....
Illinois Bankers Life Association—Monmouth, Ill.	27 00	20.00	24.00
I. O. O. F. Mutual Life Insurance Soc.—Philadelphia, Pa.	.....	50.00	24.00
Illinois Life Association—Chicago, Ill.	4.00	.....	.....
Knights Templars and Masonic Mutual Aid Association—Cincinnati, Ohio	4.00	32.00	.....
Knights Templars and Masonic Indemnity Association—Freeport, Ill	.....	24.00	24.00
Knights of the Globe Mutual Benefit Association—Freeport, Ill.	.....	32.00	28.00
Laboring Men's Co-operative Life Association—Sioux City, Iowa	2.50	30.50	24.00
Latta Life Annuity Association—Des Moines, Iowa	.....	.....	11.00
Masons Fraternal Accident Association of America—Westfield, Mass.	.....	28.00	24.00
Merchants Life Association—Burlington, Iowa	4.50	36.50	28.50
Metropolitan Accident Association—Chicago, Ill.	20.00	117.00	.....
Midland Life Association—Ft. Dodge, Iowa	2.00	15.00	.....
Ministerial Life Insurance Company—Los Angeles, Cal.	8.00	2.00	.....
Minnesota Scandinavian Relief Ass'n—Red Wing, Minn.	6.00	38.10	34.00
Modern Accident Club—Iowa City, Iowa	5.50	22.50	18.00
Mutual Aid Society German Lutheran Synod of Iowa and other states—Iowa City, Iowa	.....	11.00	11.00
Mutual Benefit Association—Ft. Dodge, Iowa	1.00	.....	.....
Mutual Life Association of Iowa—Red Oak, Iowa	2.00	15.00	17.00
Mutual Reserve Fund Life Association—New York, N. Y.	2.00	30.00	.....
National Accident Society—New York, N. Y.	.....	24.00	24.00
National Masonic Accident Association—Des Moines, Ia.	.....	11.00	11.00
Northern Life Association—Marshalltown, Iowa	2.50	.....	.....
Northwestern Life Association—Minneapolis, Minn	2.00	42.00	20.00
Northwestern Life Assurance Company—Chicago, Ill.	.....	26.00	.....
Protective Accident Association—Cedar Falls, Iowa	.....	10.00	16.50
Railway Officials and Employes Accident Association—Indianapolis, Ind.	.....	39.00	.....
Scandinavian Mutual Aid Association—Galesburg, Ill.	.....	28.00	28.00
Security Mutual Life Association—Binghamton, N. Y.	.....	60.00	24.00
Southwestern Mutual Life Association—Marshalltown, Ia.	7.00	13.50	17.00
Triple Link Life Insurance Company—Chicago, Ill.	4.00	26.00	.....

STATEMENT No. 13—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1899, to December 31, 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
United States Life Association—Davenport, Iowa	$ 1.00	$ 11.00	.....
United States Mercantile Indemnity Association—Des Moines, Iowa	.....	11.50	.....
Woodman Accident Association—Lincoln, Neb	3.00	29.00	$ 28.00
Western Mutual Life Association—Chicago, Ill	18.00	45.00	.....
Western Mason's Mutual Life Association—Yankton, S. D.	.....	24.00	24.00
Workingmen's Mutual Accident Association—New Hartford, Iowa	.....	.....	12.50
World Mutual Life Association—Des Moines, Iowa	.....	21.00	28.50
Total	$ 150.00	$ 1,280.60	$ 745.00

STATEMENT No. 14.

Showing the names of Stipulated Premium Life Insurance Companies and the amount of fees received from each from July 1, 1899 to June 30, 1901, inclusive as shown by the records of this office.

NAMES OF COMPANIES.	From July 1, 1899, to December 31, 1899, inclusive.	From January 1, 1900, to December 31, 1900, inclusive.	From January 1, 1901, to June 30, 1901, inclusive.
American Life Insurance Company—Des Moines, Iowa.....	$ 2.50	$ 62.00	$ 34.00
National Mutual Life Association—Minneapolis, Minnesota.	27.00	46.00	20.00
Northwestern National Life—Minneapolis, Minnesota.....	.....	.....	6.00
Total.....	$ 29.50	$ 108.00	$ 60.00

STATEMENT No. 15.

Showing fees received by the Secretary of State during the fiscal period ending June 30, 1901, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June	1899	July	3	1899	$ 2,280.35
July	1899	August	4	1899	4,322.95
August	1899	September	5	1899	3,368.25
September	1899	October	2	1899	1,790.85
October	1899	November	2	1899	2,770.55
November	1899	December	4	1899	1,287.40
December	1899	December	30	1899	3,586.60
January	1900	February	6	1900	9,289.05
February	1900	March	9	1900	2,007.55
March	1900	April	12	1900	3,691.90
April	1900	May	18	1900	3,133.10
May	1900	June	23	1900	8,660.70
June	1900	July	26	1900	19,317.45
July	1900	August	6	1900	11,274.60
August	1900	September	5	1900	4,631.65
September	1900	October	3	1900	2,674.15
October	1900	November	2	1900	3,153.60
November	1900	December	6	1900	2,924.95
December	1900	January	4	1901	5,339.40
January	1901	February	5,6	1901	3,845.60
February	1901	March	4	1901	7,534.35
March	1901	April	11	1901	3,403.15
April	1901	May	3	1901	3,473.90
May	1901	June	8	1901	5,632.95
June	1901	June	29	1901	6,162.05
Prior to January 1st	1901	June	15	1901	11.00
TOTAL					$125,568.05

STATEMENT No. 16.

Showing fees received by the Oil Inspectors during the fiscal period ending June 30, 1901, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June	1899	July	22	1899	$ 552.80
July	1899	August	17	1899	813 22
August	1899	September	26	1899	775.20
September	1899	October	19	1899	1,207.08
October	1899	November	20	1899	1,149.43
November	1899	December	21	1899	1,020.08
July	1898	December	23	1899	19.05
August	1898	December	23	1899	20.95
September	1898	December	23	1899	25.73
October	1898	December	23	1899	10.72
November	1898	December	23	1899	8.78
Derember	1898	December	23	1899	11 10
January	1899	December	23	1899	16.95
March	1899	December	23	1899	27.37
April	1899	December	23	1899	6 23
May	1899	December	23	1899	8.32
June	1899	December	23	1899	8.40
July	1899	December	23	1899	8.85
August	1899	December	23	1899	25.05
September	1899	December	23	1899	10.80
December	1899	January	24	1900	1,583 92
Erroneously retained		February	1	1900	142.05
January	1900	February	19	1900	1,294.58
January	1900	February	27	1900	9.00
February	1900	March	19	1900	874 04
March	1900	April	30	1900	720.11
March	1900	April	30	1900	10.90
April	1900	May	25	1900	520.65
May	1900	June	23	1900	405.04
May	1900	June	23	1900	198.11
June	1900	July	19	1900	865.48
July	1900	August	31	1900	652.54
August	1900	September	18	1900	878.57
September	1900	October	17	1900	1,076.43
August	1900	October	17	1900	22.50
October	1900	November	19	1900	1.291.51
November	1900	December	19	1900	950.92
November	1900	December	20	1900	20.55
December	1900	January	18	1901	1,384.95
January	1901	February	26	1901	1,754.58
February	1901	March	28	1901	628.48
February	1901	March	28	1901	85.21
March	1901	April	25	1901	359.37
March	1901	April	25	1901	516.63
March	1901	April	29	1901	42.86
April	1901	May	23	1901	652.68
April	1901	May	23	1901	160.90
May	1901	June	26	1901	811 02
April	1901	June	26	1901	6.30
Total					$ 23,645.99

STATEMENT No. 17.

Showing fees received by the Superintendent of Public Instruction during the fiscal period ending June 30, 1901, and the date the same were paid into the state treasury.

ON WHAT ACCOUNT.	DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
	MONTH.	Day.	Year.	
Certificates and Diplomas	July	13	1899	$ 319.00
Certificates and Diplomas	August	22	1899	246.00
Certificates and Diplomas	August	24	1899	46.50
Certificates and Diplomas	September	2	1899	421.00
Diplomas	February	14	1900	169.00
Diplomas	March	16	1900	165.50
Diplomas	July	5	1900	138.00
Diplomas	September	6	1900	1,395 00
Diplomas	December	6	1900	117.00
Certificates and Diplomas	February	8	1901	251.00
Total				$ 3,268.00

STATEMENT No. 18.

Showing fees received by the Clerk of the Supreme Court during the fiscal period ending June 30, 1901, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
July	1899	August	5	1899	$ 267.00
August	1899	September	6	1899	227.75
September	1899	October	3	1899	370.75
October	1899	November	4	1899	171.25
		November	21	1899	54.55
November	1899	December	2	1899	194.00
November	1899	December	5	1899	46.00
December	1899	December	30	1899	529.25
January	1900	February	10	1900	271.00
February	1900	February	28	1900	202.10
March	1900	March	31	1900	191.00
April	1900	April	30	1900	448.90
May	1900	June	1	1900	201.65
June	1900	June	29	1900	313.37
		July	13	1900	125.70
		July	26	1900	500.00
July	1900	August	17	1900	200.50
August	1900	August	31	1900	239.30
September	1900	September	29	1900	305.00
October	1900	November	7	1900	178.25
November	1900	December	3	1900	316.22
December	1900	January	4	1901	492.40
January	1901	February	1	1901	298.54
February	1901	March	4	1901	314.63
March	1901	March	30	1901	180.30
April	1901	May	1	1901	338.40
May	1901	June	1	1901	287.12
June	1901	June	29	1901	249.13
Total					$ 7,514.66

STATEMENT No. 19.

Showing amount of taxes paid by insurance companies for the biennial period ending June 30, 1901, and the amount paid by each class of companies.

NAME OF COMPANY.	LOCATION.		1900.	1901.	TOTAL.
	CITY.	STATE.			
IOWA FIRE COMPANIES.					
American Mutual	Des Moines	Iowa	$ 91 00	$ 174.68	$ 265 68
Anchor	Des Moines	Iowa	604.76	605.79	1,210.55
Atlas Mutual	Des Moines	Iowa	271.72	276.30	548.02
Capital	Des Moines	Iowa	909.40	857.87	1,767.27
Century	Des Moines	Iowa	.....	176.70	176.70
Des Moines	Des Moines	Iowa	2,034 59	1,273.35	3,307.94
Dubuque Fire & Marine	Dubuque	Iowa	335.71	346.00	681.71
Farmers	Cedar Rapids	Iowa	1,633.33	1,386.15	3,019.48
Fidelity	Des Moines	Iowa	283.02	307.40	590.42
Hawkeye	Des Moines	Iowa	1,788.15	1,612.65	3,400.80
Iowa Merchants Mutual	Sioux City	Iowa	56.10	37.97	94.07
Iowa Home	Dubuque	Iowa	82.34	102.27	184.61
Iowa State	Keokuk	Iowa	2,091.17	1,527.88	3,619.05
Lisbon Mutual	Lisbon	Iowa	.....	125.40	125.40
Merchants and Bankers Mutual	Des Moines	Iowa	255.99	104.96	360.95
Mill Owners Mutual	Des Moines	Iowa	199.84	382.08	581.92
Security Fire	Davenport	Iowa	294.96	176.61	471.57
State	Des Moines	Iowa	1,009.35	763.15	1,772.50
Total			$ 11,941.43	$ 10,237.21	$ 22,178.64
UNITED STATES FIRE COMPANIES OTHER THAN IOWA.					
Ætna	Hartford	Connecticut	$ 1,889.84	$ 1,919.20	$ 3,809.04
Agricultural	Watertown	New York	206 48	276.27	482.75
American	Boston	Massachusetts	75.42	84.04	159.46
American	Newark	New Jersey	701.47	1,011 84	1,713.31
American Central	St. Louis	Missouri	368.73	375.76	744.49
American Fire	New York	New York	99.25	143.69	242.94
American Fire	Philadelphia	Pennsylvania	550.32	504.41	1,054.73
Buffalo Commercial	Buffalo	New York	28.99	43.66	72.65
Buffalo German	Buffalo	New York	206.39	238.00	444.39
Citizens	New York	New York	31.02	65.03	96.05
Citizens	Pittsburg	Pennsylvania	142.90	147.12	290.02
Concordia Fire	Milwaukee	Wisconsin	950.20	1,454.02	2,404.22
Connecticut Fire	Hartford	Connecticut	1,264.70	1,260.56	2,525.26
Continental	New York	New York	4,957.68	4,569.27	9,526 95

STATEMENT No. 19—CONTINUED.

NAME OF COMPANY.	LOCATION.		1900.	1901.	TOTAL.
	CITY.	STATE.			
Colonial Assurance	New York	New York	$ 45.50	$ 26.84	$ 72.34
Delaware	Philadelphia	Pennsylvania	310.50	357.23	667 73
Detroit Fire & Marine	Detroit	Michigan	158.95	158.02	316.97
Eagle Fire	New York	New York	124.74	151.44	276.18
Equitable Fire & Marine	Providence	Rhode Island	108.51	144.92	253.43
Erie Fire	Buffalo	New York	91.38	60.19	151.57
Farmers Fire	York	Pennsylvania	389 42	412.52	801.94
Fire Association of Philadelphia	Philadelphia	Pennsylvania	994.04	1,179.95	2,173 99
Firemens	Newark	New Jersey	305.71	266.47	572.18
Firemens Fund	San Francisco	California	359 18	465.97	825.15
Fidelity	Baltimore	Maryland	43.99	.....	43.99
Firemens	Baltimore	Maryland	33.01	55.48	88.49
Franklin Fire	Philadelphia	Pennsylvania	209.91	225.43	435.34
German	Freeport	Illinois	4,747.13	4,732.77	9,479.90
German Alliance	New York	New York	107.48	148.94	256.42
German American	New York	New York	1,298.15	1,426.52	2,724.67
German Fire	Pittsburg	Pennsylvania	79.44	88.88	168.32
Germania Fire	New York	New York	843.96	721 09	1,565.05
Girard Fire & Marine	Philadelphia	Pennsylvania	401.65	397.73	799.38
Glens Falls	Glens Falls	New York	648.00	546.28	1,104 28
Greenwich	New York	New York	345.96	482.59	828.55
Hanover Fire	New York	New York	648 57	996.21	1,644.78
Hartford Fire	Hartford	Connecticut	2,985.34	3,046 48	6,031 82
Home	New York	New York	2,207.67	2,301 61	4,509.28
Insurance Company of North America	Philadelphia	Pennsylvania	1,688.97	1,652.20	3,341.17
International	New York	New York	66.45	24.37	90.82
Lumbermens	Philadelphia	Pennsylvania	94 75	138.79	233.54
Liverpool & London & Globe	New York	New York	12.71	29 00	41.71
Manhattan Fire	New York	New York	96.68	250.83	347 51
Mechanics	Philadelphia	Pennsylvania	156.45	153.45	309.90
Mercantile Fire & Marine	Boston	Massachusetts	79.58	79.58	159 16
Merchants Insurance Company in Providence	Providence	Rhode Island	24 60	.....	24.60
Michigan Fire & Marine	Detroit	Michigan	102.11	106.04	208.15
Milwaukee Fire	Milwaukee	Wisconsin	85.06	226.24	311.30
Milwaukee Mechanics	Milwaukee	Wisconsin	716.42	731.26	1,447.68
Merchants	Newark	New Jersey	343.55	306.71	650 26
National Fire	Hartford	Connecticut	1,717.67	1,716.37	3,434 04
National Standard	New York	New York	69.48	58.87	128.35
Newark Fire	Newark	New Jersey	90.20	109.31	199.51

New Hampshire	Manchester	New Hampshire	782.93	767.49	1,550.42
Niagara Fire	New York	New York	1,242.60	998.06	2,240.66
Northwestern National	Milwaukee	Wisconsin	1,889.05	1,810.89	3,699 94
Norwalk Fire	Norwalk	Connecticut	55.93	.....	55.93
Orient	Hartford	Connecticut	392.80	475.65	868 45
Pacific Fire	New York	New York	369.68	347.99	717 67
Pelican Assurance	New York	New York	11.16	18.32	29 48
Pennsylvania Fire	Philadelphia	Pennsylvania	595.65	716.20	1,311.85
Phenix	Brooklyn	New York	1,650.85	1,734.68	3,385.53
Phœnix	Hartford	Connecticut	1,403.59	1,413.06	2,816.65
Providence Washington	Providence	Rhode Island	401.89	384.33	786.22
Queen	New York	New York	486.31	670.46	1,156.77
Reliance	Philadelphia	Pennsylvania	298 51	266.20	564.71
Rochester German	Rochester	New York	217.41	245 15	462.56
Reading	Reading	Pennsylvania	113.62	174.02	287.64
Rockford	Rockford	Illinois	478.81	.....	478.81
St. Paul Fire & Marine	St. Paul	Minnesota	1,122.11	1,069 89	2,192.00
Security	New Haven	Connecticut	334.76	423.70	758 46
Springfield Fire & Marine	Springfield	Massachusetts	1,258 91	1,472.00	2,730 91
Spring Garden	Philadelphia	Pennsylvania	316.17	301.94	618.11
Traders	Chicago	Illinois	466.98	378.03	845.01
Union	Philadelphia	Pennsylvania	118.24	148.78	267.02
United Fire	Baltimore	Maryland	5.80	82 99	88.85
United States Fire	New York	New York	114.15	120.03	234.18
Victoria Fire	New York	New York	51.52	42.03	93 55
Westchester Fire	New York	New York	744.74	806.67	1,551.41
Western Underwriters Association	Chicago	Illinois	369 78	400.94	770.72
Williamsburgh City Fire	Brooklyn	New York	276.72	237.84	5 4.56
Wisconsin Fire	Milwaukee	Wisconsin	162.77	.....	162.77
Total			$50,039.76	$51,576.79	$101,616.55
FOREIGN FIRE COMPANIES.					
Aachen and Munich Fire	Chicago	Illinois	$ 264.29	$ 315 97	$ 580.26
Atlas Assurance	Chicago	Illinois	319.60	346.51	666.11
Baloise Fire	New York	New York	199.57	207.84	407.41
British-America Assurance	Toronto	Canada	481.51	492.34	973.85
Caledonian	New York	New York	1,121.96	1,415.81	2,537.77
Commercial Union Assurance	New York	New York	994.71	1,018.19	2.012.90
Hamburg-Bremen Fire	New York	New York	341.93	410.86	752.79
Helvetia Swiss Fire	New York	New York	182.89	251.97	434.86
Imperial	New York	New York	383.96	385.28	769.24
Lancashire	Chicago	Illinois	1,561.04	2,233.08	3,794.12
Law, Union and Crown	New York	New York	107 81	123 88	231.69
Lion Fire	Hartford	Connecticut	105.61	94.04	199.65
Liverpool and London and Globe	New York	New York	1,571.35	1,614.07	3,185.42
London Assurance Corporation	New York	New York	437.65	489.62	927 27
London and Lancashire Fire	New York	New York	554.92	542.68	1,097.60
Magdeburg	New York	New York	176.66	271.97	448.63
Manchester Fire Assurance	New York	New York	538.30	653.59	1,191.89
National Assurance	Hartford	Connecticut	644.89	452.07	1,096.96

STATEMENT No. 19.—CONTINUED.

NAME OF COMPANY.	LOCATION. CITY.	LOCATION. STATE.	1900.	1901.	TOTAL.
			$	$	$
Netherlands Fire	Hartford	Connecticut	181.49	159.57	341.06
North British and Mercantile	New York	New York	1,746.38	1,680.64	3,427.02
North German Fire	Chicago	Illinois	287.82	202.85	490.67
Northern Assurance Company	New York	New York	815.33	711.35	1,526.68
Norwich Union	New York	New York	864.11	1,201.50	2,065.61
Palatine	New York	New York	349.36	317.61	666.97
Phœnix Assurance Company	New York	New York	538.20	542.62	1,080.82
Prussian National	Chicago	Illinois	485.06	413.63	898.69
Royal	New York	New York	1,038.74	953.19	1,991.93
Royal Exchange Assurance	New York	New York	198.89	221.89	420.78
Scottish Union and National	Hartford	Connecticut	844.97	1,014.91	1,859.88
Sun Insurance Office	New York	New York	412.30	501.65	913.95
Svea Fire and Life	New York	New York	62.91	126.00	188.91
State Fire		England	1.40		1.40
Thuringia	Chicago	Illinois	276.69	432.72	709.41
Trans-Atlantic Fire	Chicago	Illinois	207.36	170.69	378.05
Union Assurance Society	New York	New York	646.26	543.94	1,190.20
Western Assurance	Toronto	Canada	715.67	779.18	1,494.85
Total			$19,661.59	$21,293.71	$40,955.30
IOWA LIFE COMPANIES.					
Central Life Assurance Society of the United States	Des Moines	Iowa	$ 324.46	$ 417.86	$ 742.32
Chicago Life	Des Moines	Iowa	236.31	37.07	273.38
Des Moines Life	Des Moines	Iowa	245.50	830.16	1,075.66
Equitable Life Insurance Company of Iowa	Des Moines	Iowa	601.21	770.73	1,371.94
Iowa Life	Sioux City	Iowa		55.29	55.29
Mutual Life and Trust Company	Des Moines	Iowa		122.52	122.52
National Life and Trust Company	Des Moines	Iowa	764.39	2,237.52	3,001.91
Northwestern Life and Savings	Des Moines	Iowa	1,456.52	2,397.93	3,854.45
Register Life and Annuity	Davenport	Iowa	210.76	216.78	427.54
Royal Union Mutual Life	Des Moines	Iowa	999.73	707.84	1,707.57
Total			$ 4,838.88	$ 7,793.70	$ 12,632.58
UNITED STATES LIFE COMPANIES OTHER THAN IOWA.					
Ætna Life	Hartford	Connecticut	$ 2,452.42	$ 3,042.34	$ 5,494.76
American Union Life	New York	New York	41.96		41.96
Bankers Life	Lincoln	Nebraska	74.37	218.63	293.00
Connecticut Mutual Life	Hartford	Connecticut	2,325.56	2,174.38	4,499.94
Equitable Life Assurance Society of U. S.	New York	New York	6,831.23	6,544.38	13,375.61

Fidelity Mutual Life	Philadelphia	Pennsylvania	575.51	600.41	1,175.92
Germania Life	New York	New York	401.85	580.58	982.43
Hartford Life	Hartford	Connecticut	963 20	891.08	1,854.28
Home Life	New York	New York	335.29	391.64	726.93
Illinois Life	Chicago	Illinois	23.99	98.39	122.38
Manhattan Life	New York	New York	309.74	288.44	598.18
Massachusetts Mutual Life	Springfield	Massachusetts	727.54	783.09	1,510.63
Metropolitan Life	New York	New York	3,038.50	3,781.95	6,820.45
Michigan Mutual Life	Detroit	Michigan	1,236.88	1,240.01	2,476.89
Mutual Life Insurance Company of New York	New York	New York	12,778.42	14,010.89	26,789.31
Mutual Benefit Life	Newark	New Jersey	3,569.84	3,877.46	7,447.30
National Life	Montpeliar	Vermont	930.91	1,099.81	2,030.72
National Life of U. S. A	Washington	District Columbia		332.89	332.89
New York Life	New York	New York	15,501.96	17,086.17	32,588.13
Northwestern Mutual Life	Milwaukee	Wisconsin	19,645.72	21,143.33	40,789.05
Pacific Mutual Life	San Francisco	California	299.24	435.17	734.41
Penn Mutual Life	Philadelphia	Pennsylvania	2,667.34	3,200.18	5,867.52
Phoenix Mutual Life	Hartford	Connecticut	596.77	921.61	1,518.38
Provident Life & Trust Co	Philadelphia	Pennsylvania	440.35	551.66	992.01
Provident Savings Life Assurance Society	New York	New York	633.91	636.31	1,270.22
Prudential Insurance Company of America	Newark	New Jersey	1,484.71	1,999.03	3,483.74
Security Trust and Life	Philadelphia	Pennsylvania	82.21	95.28	177.49
Travelers Life	Hartford	Connecticut	269.87	299.00	568.87
Union Central Life	Cincinnati	Ohio	1,587.83	1,694.18	3,282.01
Union Mutual Life	Portland	Maine	318.15	356.51	674.66
United States Life	New York	New York	547.92	531.25	1,079.17
Washington Life	New York	New York	704.07	788.04	1,492.11
Total			$ 81,397.26	$ 89,694.09	$ 171,091.35
ACCIDENT.					
Ætna	Hartford	Connecticut	$ 409.14	$ 578.24	$ 987.38
Preferred Accident	New York	New York	91.30	121.13	212.48
Standard Life and Accident	Detroit	Michigan	563.95	537.86	1,101.81
Travelers	Hartford	Connecticut	1,152,32	1,315.68	2,468.00
Total			$ 2,216.71	$ 2,552.91	$ 4,769.62
HAIL.					
Alliance Hail & Cyclone Mutual	Austin	Minnesota	$ 220.08	$ 127.01	$ 347.09
Minnesota Farmers Mutual	Minneapolis	Minnesota	237.82	221.80	459.62
State Mutual Hail	Winnebago City	Minnesota	160.05	144.38	304.43
Western Mutual Hail & Cyclone	Luverne	Minnesota		12.20	12.20
Total			$ 617.95	$ 505.39	$ 1,123.34
CASUALTY.					
Continental Casualty Company	Hammond	Indiana	$ 168.28	$ 207.78	$ 376.06
Bankers Mutual Casualty	Des Moines	Iowa	298.20		298.20
Employers' Liability Assurance Corporation U. S. Branch	Boston	Massachusetts	256.47	311.42	567.89
Fidelity & Casualty	New York	New York	239.04		239.04
Hartford Steam Boiler Inspection and Insurance	Hartford	Connecticut	348.91	369.13	718.04
Lloyds Plate Glass	New York	New York	120.85	137.12	257.97

STATEMENT No. 19—CONTINUED.

NAME OF COMPANY.	LOCATION. CITY.	LOCATION. STATE.	1900.	1901.	TOTAL.
London Guarantee & Accident, U. S. Branch	Chicago	Illinois	$ 483.53	$ 676.51	$ 1,160.04
Maryland Casualty	Baltimore	Maryland	119.43	152.93	272.36
Metropolitan Plate Glass	New York	New York	63.98	74.63	138.61
New Amsterdam Casualty Co	New York	New York	15.37	30.49	45.86
New Jersey Plate Glass	Newark	New Jersey	67.13	90.91	158.04
New York Plate Glass	New York	New York	57.27	81.87	139.14
Ocean Accident & Guarantee Co., U. S. Branch	New York	New York	.....	93.98	93.98
Union Casualty & Surety	St. Louis	Missouri	79.87	38.72	118.59
United States Casualty	New York	New York	50.21	72.07	122.28
Total			$ 2,368.54	$ 2,337.56	$ 4,706.10
FIDELITY,					
Ætna Indemnity	Hartford	Connecticut	.....	$ 2.45	$ 2.45
American Bonding & Trust	Baltimore	Maryland	$ 62.35	167.17	229.52
American Surety Company of New York	New York	New York	155.64	129.88	285.52
City Trust, Safe Deposit and Surety	Philadelphia	Pennsylvania	9.66	13.78	23.44
Fidelity and Deposit Co., of Maryland	Baltimore	Maryland	418.09	637.86	1,055.95
Guarantee Company of North America	Montreal	Canada	35.95	28.20	64.15
Lawyers Surety	New York	New York	.....	.25	.25
National Surety	New York	New York	53.29	42.71	96.00
United States Fidelity & Guaranty	Baltimore	Maryland	351.23	347.98	699.21
Total			$ 1,086.21	$ 1,370.28	$ 2,456.49
STIPULATED PREMIUM AND ASSESSMENT LIFE ASSOCIATIONS IN IOWA.					
Anuity Life Association	Des Moines	Iowa	$ 483.57	$ 619.05	$ 1,102.62
American Life	Des Moines	Iowa	29.68	119.02	148.70
Bankers Life	Des Moines	Iowa	5,761.20	5,067.73	10,828.93
Continental Life	Des Moines	Iowa	32.99	32.16	65.15
Economic Life	Clinton	Iowa	124.79	.....	124.79
Farmers Life	Des Moines	Iowa	172.75	187.75	360.50
Federal Life	Davenport	Iowa	297.39	.....	297.39
Laboringmen's Co-operative Life	Sioux City	Iowa	112.94	119.21	232.15
Merchants Life	Burlington	Iowa	466.70	318.84	785.54
Midland Life	Ft. Dodge	Iowa	145.08	.....	145.08
Mutual Life Association of Iowa	Red Oak	Iowa	28.69	81.10	109.79
Mutual Aid Society of the German Lutheran Synod	Iowa City	Iowa	42.54	49.03	91.57
Southwestern Mutual Life	Marshalltown	Iowa	913.95	.....	913.95

United States Life	Davenport	Iowa	1.40	.....	1.40
World Mutual Life	Des Moines	Iowa	.....	46.34	46.34
Total			$ 8,613.67	$ 6,640.23	$ 15,253.90
STIPULATED PREMIUM AND ASSESSMENT LIFE ASSOCIATIONS OTHER THAN IOWA.					
Chicago Guaranty Fund Life	Chicago	Illinois	$ 6.42	.....	$ 6.42
Knight Templars and Masons Mutual Aid	Cincinnati	Ohio	19.15	.....	19.15
Knights of the Globe Mutual Benefit	Freeport	Illinois	2.50	.....	2.50
Knight Templars and Masonic Life Indemnity	Chicago	Illinois	51.15	.....	51.15
Minnesota Scandinavian Relief	Red Wing	Minnesota	32.76	.....	32.76
Northwestern Life	Minneapolis	Minnesota	84.29	.....	84.29
Security Mutual Life	Binghampton	New York	29.48	32.45	61.93
Scandinavian Mutual Aid	Galesburg	Illinois	129.06	.....	129.06
Triple Link Life	Chicago	Illinois	1.83	.....	1.83
Total			$ 356.64	$ 32.45	$ 389.09
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS IN IOWA.					
Bankers Accident	Des Moines	Iowa	$ 304.83	$ 281.00	$ 585.83
Great Western	Des Moines	Iowa	48.26	30.27	78.53
Modern Accident Club	Iowa City	Iowa	77.32	161.85	239.17
National Masonic	Des Moines	Iowa	.....	468.77	468.77
Peoples	Des Moines	Iowa	35.45	.....	35.45
Protective	Cedar Falls	Iowa	.....	17.20	17.20
United States Mercantile Indemnity	Des Moines	Iowa	25.71	.....	25.71
Total			$ 491.57	$ 959.09	$ 1,450.66
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS OTHER THAN IOWA.					
Brotherhood	Boston	Massachusetts	$ 3.79	.....	$ 3.79
Masons Fraternal of America	Westfield	Massachusetts	22.12	.....	22.12
Metropolitan	Chicago	Illinois	106.31	.....	106.31
Railway Official and Employes	Indianapolis	Indiana	75.02	.....	75.02
Woodman	Lincoln	Nebraska	12.16	.....	12.16
Total			$ 219.40	.....	$ 219.40
STATE MUTUAL FIRE ASSESSMENT ASSOCIATIONS OF IOWA.					
Cedar Rapids Mutual	Cedar Rapids	Iowa	$ 11.49	$ 11.76	$ 23.25
Central Iowa Mutual Fire	Ft. Dodge	Iowa	35.00	50.58	85.58
Equity Wind-Mill Mutual	Lisbon	Iowa	69.10	36.47	105.57
Grain Shippers Mutual Fire	Ida Grove	Iowa	.....	90.63	90.63
Iowa Mutual Assessment Fire	DeWitt	Iowa	.....	14.14	14.14
Iowa Mercantile Mutual Fire	Spencer	Iowa	.....	144.97	144.97
Machinery Mutual	Waterloo	Iowa	.....	91.25	91.25
Mutual Fire and Tornado	Des Moines	Iowa	.....	15.54	15.54
Property Mutual	Waterloo	Iowa	.....	15.61	15.61
Retail Merchants Mutual Fire	Des Moines	Iowa	.....	8.72	8.72
Town Mutual Dwelling House	Des Moines	Iowa	30.96	194.35	225.31

STATEMENT No. 19—CONTINUED.

NAME OF COMPANY.	LOCATION.		1900	1901.	TOTAL.
	CITY.	STATE.			
Union Mutual Fire and Lightning	Emmettsburg	Iowa		$ 92.37	$ 92 37
Total			$ 146.55	$ 766.39	$ 912.94
STATE MUTUAL TORNADO ASSESSMENT ASSOCIATIONS OF IOWA.					
Iowa Mutual Tornado, Cyclone, Windstorm	Des Moines	Iowa	352.51	303.07	655.58
Mutual Windstorm	Des Moines	Iowa	13.70	1.03	14.73
Merchants Tornado Mutual	Des Moines	Iowa	101.14	69 81	170 95
Total			$ 467.35	$ 373 91	$ 841.26
STATE MUTUAL HAIL ASSESSMENT ASSOCIATIONS OF IOWA.					
Des Moines Mutual Hail	Des Moines	Iowa	316.39	143 35	459.74
Farmers Mutual Hail	Des Moines	Iowa		394.25	394.25
Farmers State Mutual Hail Association of Emmet County	Estherville	Iowa	270.40	294 16	564.56
Mutual Hailstorm	Des Moines	Iowa	42.47	65.55	108 02
Northern Iowa Mutual Hail	Clarion	Iowa		19.38	19.38
Southwestern Iowa Mutual Hail	Council Bluffs	Iowa		2.79	2.79
Western Hail Mutual	Des Moines	Iowa		19.26	19 26
Total			$ 629.26	$ 938 74	$ 1,568.00

RECAPITULATION.

	1900.	1901.	TOTAL.
IOWA COMPANIES.			
Fire	$ 11,941.43	$ 10,237.21	$ 22,178.64
Life	4,838.88	7,793.70	12,632.58
Casualty	298.20	.....	298.20
Stipulated premium and assessment life associations	8,613 67	6,640.23	15,253.90
Stipulated premium and assessment accident ass'ns	491.57	959.09	1,450.66
State mutuals, fire	146.55	766 39	912 94
State mutuals, tornado and cyclone	467.35	373.91	841.26
State mutual, hail	629.26	938.74	1,568.00
Total	$ 27,426.91	$ 27,709.27	$ 55,136.18
UNITED STATES COMPANIES OTHER THAN IOWA.			
Fire	50,039.76	51,576.70	101,616.55
Life	81,397.26	89,694 09	171,091.35
Accident	2,216.71	2.552.91	4,769.62
Hail	617.95	505.39	1,123.34
Casualty	1,330.34	1,255.65	2,585.99
Fidelity	1,050.26	1,342.08	2,392.34
Stipulated premium and assessment life associations	356.64	32.45	389.09
Stipulated premium and assessment accident assn's	219.40	.....	219.40
Total	$137,228.32	$146,959.36	$284,187.68
FOREIGN COMPANIES.			
Fire	19,661.59	21,293.71	40,955.30
Casualty	740.00	1,081.91	1,821.91
Fidelity	35.95	28 20	64.15
Total	$ 20,437.54	$ 22,403.82	$ 42,841.36
Iowa companies	.....	.....	55,136.18
United States companies	.....	.....	284,187.68
Foreign companies	.....	.....	42,841.36
Grand total	.....	.....	$382,165.22

*STATEMENT No. 20.

CONTINGENT FUNDS.

Showing the balances unexpended June 30, 1899, the amounts appropriated by the Twenty-eighth General Assembly, the amounts expended during the fiscal period ending June 30, 1901, the amounts charged off April 1, 1900, and the balances unexpended June 30, 1901.

PROVIDENTIAL CONTINGENCIES.

Amount of 1898 appropriation unexpended June 30, 1899	$ 50,000.00
Amount appropriated by Twenty-eighth General Assembly	35,000.00
Total	$ 85,000.00

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 50,000.00
To amount appropriated by Executive Council for use of State University	4,000.02
To amount appropriated by Executive Council for use of Iowa State College	16,909.58
To amount allowed by Executive Council on account of Militia	25.75
To balance unexpended June 30, 1901	14,064.65
Total	$ 85,000.00

GOVERNOR'S CONTINGENT FUND TO PAY COUNSEL.

Amount of 1898 appropriation unexpended June 30, 1899	$ 1,800.00
Amount appropriated by Twenty-eighth General Assembly	2,000.00
Total	$ 3,800.00

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 1,720.00
To Edgar R. Harland	80.00
To balance unexpended June 30, 1901	2,000.00
Total	$ 3,800.00

GOVERNOR'S CONTINGENT FUND, RETURN OF PAROLED PRISONERS.

Amount appropriated by Twenty-eighth General Assembly	$ 1,500.00

DISBURSEMENTS.

To J. W. Jones	$ 32.42
To G. W. Mattern	25.37
To G. W. Mattern	27.67
To C. D. Lukenbill	32.58
To Douglas Ray	51.10
To A. E. Hoofer	20.00
To C. W. Jackson	88.95
To L. B. Cousins	46.75
To F. L. Anderson	78.95
To The Times Co. (Davenport)	3.86
To balance unexpended June 30, 1901	1,092.35
Total	$ 1,500.00

*For itemized statement of this fund see Statement No. 25.

GOVERNOR'S CONTINGENT FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 4,645.78
Appropriation by Twenty-eighth General Assembly	14,900.00
Total	$ 19,545.78

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 636.26
To W. S. Richards	2,906.24
To Isabelle Wilson	1,563.66
To W. H. Patrick	1,725.00
To Ed. Brown	1,729.97
To H. E. Myrah	1,025.00
To Geo. F. Schaad	300.00
To E. O. Patterson	730.00
To Wm. Coalson	$ 1,682.45
To Savery Hotel company	2.90
To R. S. Blair	25.00
To W. H. Fleming	9.41
To Mrs. W. G. Armstrong	46.00
To Laura E. Reed	19.00
To Baker Trisler Co.	6.84
To Maud Craig	4.00
To R. S. Polk & company	5.00
To Crayke Priestley M. D	5.00
To Beatrice Hicklen	6.00
To Wm. Crichet	29.10
To Augusta B. Household	100.00
To W. F. Giesseman	40.00
To Chas. L. Keeler	3.00
To Iowa Lithographing company	54.30
To Robert E. Patten	4.00
To James H. Koons	9.57
To Chas. E. Rossiter	16.00
To Raymond & Stuart	4.50
To Joseph Shepherd	34.00
To Jesse A. Miller	50.00
To L. H. Mayne	3.75
To Geo. Logan	8.00
To J. Frank Jaqua	4.50
To Maclean & Company	5.25
To A. J. Krommer	25.00
To W. T. Diller	15.50
To Balance unexpended June 30, 1901	6,711.58
Total	$ 19,545.78

SUPREME COURT CONTINGENT FUND.

Amount of appropriation unexpended June 30, 1899	$ 941.17
Amount appropriated by the Twenty-eighth General Assembly	4,940.00
Total	$ 5,881.17

DISBURSEMENTS.

To amount of a part of 1900 appropriation charged off	$ 1,127.92
To West Publishing company	38.25
To B. H. Pray	540.00
To C. C. Cole	25.00
To John W. Harvey	25.00
To Geo. A. Jeffers	25.00
To H. E. Deemer	318.06
To C. M. Waterman	253.00

To Josiah Given	$ 210.74
To Scott M. Ladd	218.95
To G. S. Robinson	88.61
To G. D. Pickett	35.00
United States Express Company	40.15
American Express Company	8.39
Adams Express Company	35.93
Cyrus Beard	25.00
C. M. Harl	25.00
Dan Shea	25.00
E. M. McClain	85.71
Egan Anderson & Company	33.00
J. E. Stout	22.70
John C. Sherwin	166.85
J. H. Henderson	60.00
E. C. Roach	35.00
C. G. Saunders	35.00
Chas. Baker	35.00
John Cliggitt	35.00
G. B. Jennings	35.00
Western Union Telegraph Company	1.87
A. G. Bush	25.00
Milt H. Allen	25.00
Thomas H. Smith	25.00
W. D. Evans	25.00
Finley Burke	25.00
Wyckoff, Seamans & Benedict	92.50
C. T. Granger	27.83
Chas. M. Dutcher	25.00
Jno. D. Glass	25.00
J. W. Seaman	25.00
A. R. Molyneux	25.00
R. R. Roedell	25.93
Frankel's	39.98
Edward Thompson Company	126.00
Henry Griffith	15.62
B. P. Kirk	12.50
Kenyon Printing Company	9.25
Louis Block	25.00
George Henry	25.00
E. C. Ebersole	25.00
A. P. Barker	25.00
Chas. Powell	25.00
F. H. Helsell	25.00
Wells Fargo Express Company	.50
To balance unexpended June 30, 1901	1,545.93
Total	$ 5,881.17

SUPREME COURT BAILIFF'S SALARY.

Amount appropriated by Twenty-eighth General Assembly ..... $ 1,560.00

DISBURSEMENTS.

To B. H, Pray	$ 340.17
To B. P. Kirk	569.83
To balance unexpended June 30, 1901	650.00
Total	$ 1,560.00

ATTORNEY GENERAL'S EXTRA CLERK AND CONTINGENT FUND.

Amount appropriated by the Twenty-eighth General assembly ..... $ 1,600.00

DISBURSEMENTS.

To Lucy Kelsey	$ 189 00
To J. H. McKenney	280.00
To Edna W. Kech	55.00
To W. S. Reed	60.00
To Lulu Smart	15.00
To Charles Van Vleck	1.00
To balance unexpended June 30, 1901	1,000.00
Total	$ 1,600.00

STATEMENT NO. 21.

CLERKS' FUND.

Showing the balance unexpended June 30, 1899; the amounts appropriated by the Twenty-eighth General Assembly; the amounts expended during the fiscal period ending June 30, 1901; the amounts charged off April 1, 1900, and the balances unexpended June 30, 1901.

AUDITOR OF STATE'S CLERKS' FUND.

Amount of 1898 appropriation unexpended June 30. 1899	$ 6,168.63
Amount appropriated by the Twenty-eighth General Assembly	16,840.00
Total	$ 23,008.63

DISBURSEMENTS.

To amount of 1898 appropriation charged off	145.58
To A. L. Denio	255.38
To Thos. Cox	43.07
To C. R. Asay	18.45
To M. M. Robertson	1,950.00
To C. M. Bailey	1,170.00
To T. J. Wilcox	1,000.00
To E. L. Camp	2,591.66
To Stewart Goodrell	250.00
To W. T. Wilkinson	2,000.00
To Cora M. Frink	1,202.50
To S. C. Ramage	24.00
To B. T. Gunderson	2,383.32
To Joseph Shepherd	385.00
To A. E. Holland	351.36
To Bessie Baily	80.00
To Laura E. Reed	41.66
To S. W. Morgan	52.20
To Carrie M. Gruener	30.96
To E. V. Camp	28.50
To Olive Conger	195.00
To Anna E. Rutlkay	49.83
To J. W. Roe	16.25
To H. T, Barber	176.15
To Clare Zinkorn	11.00
To Ella F. Johnson	444.50
To Frank Paul	375.00
To Wm. Lewis	492.50
To H. J. Norris	390.00
To Margaret B. Turner	356 00
To Martha E. Reeslund	2.75
To Myrtle Hutchinson	40.00
To Cora Bartholomew	10.50
To Emily Wagner	4.00
To balance unexpended June 30, 1901	6,441.51
Total	$ 23,008.63

ATTORNEY GENERAL'S CLERKS' FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 1,144.23
Amount appropriated by the Twenty-eighth General Assembly	1,560.00
Total	$ 2,704.23

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 6.23
To Eva Switzer	1,251 25
To James H. McKenney	25.00
To Jennie Wharton	23.00
To Lucy Kelsey	161.00
To Milton Remley	160.70
To Irish Bros	84.00
To Kate C. Brechner	373.75
To C. F. Davis	34.30
To balance unexpended June 30, 1901	585.00
Total	$ 2,704.23

ATTORNEY GENERAL'S LEGAL ASSISTANT.

Amount of 1898 appropriation unexpended June 30, 1899	$ 1,000.00
Amount appropriated by Twenty-eighth General Assembly	2.400.00
Total	$ 3,400.00

DISBURSEMENTS.

To C. A. Van Vleck	$ 2,500.00
To balance unexpended June 30, 1901	900.00
Total	$ 3,400.00

BOARD OF CONTROL CLERK'S FUND.

DISBURSEMENTS.

To F. S. Treat	$ 1,219 21
To A. B. McCown	2,331.45
To D. W. Smith	576 00
To L. M. Jones	55.00
To Maud Painter	970 60
To Juheel Sheehan	78.89
To Lucy Thomas	40.00
To John W. Smith	1,180.67
To Estella B. Combs	947.39
To Harry McCraven	75.00
To Max Crain	94.45
To Margaret Bartlett	545.39
To W. R. Patterson	330 77
To C. F. Harris	214.30
To May E. Wilkinson	309.53
To Harry B. Noland	56 60
To Anna M. Sheehan	890.84
To J. W. Walker	8.00
To Inez M. Black	620.43
To Harry Shopshire	668.54
To Laura Harkins	73.76
To Ed. E. Davis	212.00
To A. MacRae	12.00
To Carrie Kaiser	34.00
To Cora Bunce	609.69
To Edna W. Keck	16 92
To Katharine Davis	36.00
To Emma K. Blaize	31.50

To T. Nicholson	$ 18.00
To Ed Linaberry	20 00
To Laura M. Pedersen	322.80
To Lillie Pedersen	2.00
To Samuel Neidig	10.00
To Margaret Turner	12.00
Total	$ 12,623.73

The above account has been paid in accordance with section 4, chapter 118, laws of Twenty-seventh General Assembly.

CLERK OF SUPREME COURT'S CLERK FUND

Amount of 1898 appropriation unexpended June 30, 1899	$ 1,595.01
Amount appropriated by Twenty-eighth General Assembly	5,520.00
Total	$ 7,115.01

DISBURSEMENTS.

To Emmet Brown	$ 1,499.98
To Thomas H. Grubb	530.02
To G. D. Pickett	1,320.00
To Fannie Jones	1,000.00
To Mary A. Abbett	489.30
To Hattie Arnold	156.50
To Catherine McNall	40 00
To Theodosia McDonald	12.00
To balance unexpended June 30, 1901	2,067.21
Total	$ 7,115.01

DAIRY COMMISSIONER'S CLERK FUND.

Amount appropriated by the Twenty-eighth General Assembly	$ 225.00

DISBURSEMENTS.

To H. R. Wright	75.00
To M. S. Wright	150.00
Total	$ 225.00

EXECUTIVE COUNCIL'S CLERK FUND.

To amount of 1898 appropriation unexpended June 30, 1899	$ 2,421 02
To amount appropriated by Twenty-eighth General Assembly	7,080.00
Total	$ 9,501.02

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 222.14
To A. H. Davison	3,000.00
To H. J. Bennett	1,950.02
To A. U. Swan	1,105.00
To Arthur Cole	210.00
To L. P. Bennett	132.86
To A. E. Shipley	100.00
To Arthur Davison	55.00
To David M. Hart	36.00
To balance unexpended June 30, 1901	2,690.00
Total	$. 9,501.02

GEOLOGICAL SURVEY CLERK'S FUND.

Amount appropriated by Twenty-eighth General Assembly	$ 780.00

DISBURSEMENTS.

To Nellie E. Newman	$ 780 00

MINE INSPECTOR'S CLERKS FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 365.00
Amount appropriated by Twenty-eighth General Assembly	1,560.00
Total	$ 1,925.00

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 5.00
To Jennie Wharton	490.00
To Margaret B. Turner	130.00
To Maude C. Wilcox	715.00
To balance unexpended June 30, 1901	585.00
Total	$ 1,925.00

SECRETARY OF STATE'S CLERK FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 6,842.37
Amount appropriated by Twenty-eighth General Assembly	11,800.00
Total	$ 18,642.37

DISBURSEMENTS.

To amount of 1898 appropriation charged off	$ 2,522.17
To Anna B. Strothern	183.88
To J. M. Jameson	279.55
To W. M. Lewis	1,716.66
To Gertrude Preston	130.00
To Guy E. Dobson	196.00
To C. A. Ryden	1,399.93
To W. C. Gray	474.49
To Henry Windsor	33.33
To Grant Henry	49.00
To Eva C. Switzer	357 50
To A. McClain	1,081.00
To Wm. Minson	16.00
To H. T. Saberson	400.00
To Ode Patterson	277.50
To J. H. Wilson	266.64
To Thos. E. Cox	1,145.48
To Max Crain	366.23
To Henry Elvidge	93.33
To D. A. Hites	41.66
To Catharine Davis	24.11
To J. D. Peters	240.00
To Archie Ramey	3.25
To B. S. Harriman	1,257.56
To Guy C. Brewer	1,306.58
To A. C. Smith	25 00
To B. W. Garrett	387.30
To L. L. Talbott	10 00
To balance unexpended June 30, 1901	4,358.22
Total	$ 18,642.37

SUPERINTENDENT OF PUBLIC INSTRUCTION'S CLERK FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 1,707.50
Amount appropriated by Twenty-eighth General Assembly	3,880.00
Total	$ 5,587.50

DISBURSEMENTS.

To amount of 1898 appropriation charged off	93.34
To Byrdella Johnson	1,560.00
To J. W. Gooder	1,320.00
To Ole O. Roe	440.00
To Sarah Lickler	26.66
To Mrs. A. B. Billington	22.00
To Della Graham	50 00
To Winogene Hobbs	2.50
To Lucy Curtis	10.00
To H. H. Seerley	45.00
To Louis Begeman	8 00
To Stella Satterthwait	8.00
To Anna E. McGovern	8.00
To Eva L. Gregg	8.00
To Jennie E. Curtis	8.00
To Sara Rice	8.00
To G. W. Walters	8.00
To G. W. Newton	8.00
To Ira S. Condit	8 00
To A. W. Rich	8.00
To C. P. Colgrove	133.00
To William Wilkinson	24.00
To Edna Bullock	8 00
To A. C. Dean	8.00
To Mary Jelk	75 00
To L. M. Randles	6 75
To Anna K. Larson	4.50
To balance unexpended June 30, 1901	1,678.75
Total	$ 5,587.50

TREASURER OF STATE'S CLERK FUND.

Amount of 1898 appropriation unexpended June 30, 1899	$ 798.00
Amount appropriated by Twenty-eighth General Assembly	9,720.00
Amount appropriated by Sections 4 and 42, Chapter 118 Laws of 27th G. A.	2,654.36
Total	$ 13,172.36

DISBURSEMENTS.

To E. B. Moris	$ 2,400 00
To F. J. Hubbard	84.44
No Carrie Diller	500 69
To Harriet B. Perry	1,800.00
To E. C. Williams	1.829 00
To J. H. Wilson	1,184.67
To M. M. Wharton	38.50
To V. A. Jones	375.33
To Mrs. J. M. Jameson	60.00
To Q. A. Willis	575.19
To Miss B. Smith	679.54
To balance unexpended June 30, 1901	3,645.00
Total	$ 13,172 36

STATEMENT No. 22.

Showing the county and district agricultural societies receiving state aid under chapter 43, laws of the Twenty-seventh General Assembly, with total amount actually paid for premiums for the years 1899 and 1900.

DATE OF ISSUE.			Number of warrant.	NAME OF SOCIETY.	Amount actually paid for premiums.	Amount received from state.
MONTH.	Day.	Year.				
December	8	1899	12427	Adair county	$ 537.58	$ 200.00
November	1	1900	4017	Adair county	929 85	200.00
December	30	1899	12853	Adams county	851.00	200 00
October	20	1900	3600	Adams county	626.15	200.00
November	28	1899	12105	Allamakee county	673.85	200.00
November	1	1900	4015	Allamakee county	521.00	200.00
December	5	1899	12384	Anamosa district	672.32	200.00
October	31	1900	3856	Anamosa district	586 50	200.00
October	27	1899	11559	Arlington district	406 40	162.56
September	21	1900	2917	Arlington district	239.25	95.70
November	14	1899	11922	Benton county	747.25	200.00
October	19	1900	3559	Benton county	774.40	200.00
November	2	1899	11820	Big Four district (Benton)	522.85	200 00
November	14	1899	11924	Big Four district (Pocahontas)	612.25	200.00
September	27	1900	3007	Big Four district (Pocahontas)	509.00	200.00
November	10	1899	11854	Boone county	352 55	141.02
November	1	1900	3997	Boone county	209.00	83.60
November	10	1899	11857	Buchanan county	370.50	148.20
October	19	1900	3557	Buchanan county	604.00	200.00
November	25	1899	12074	Buena Vista county	687.75	200.00
October	2	1900	3267	Buena Vista county	723.00	200.00
December	5	1899	12374	Butler county	545.15	200 00
November	1	1900	4020	Butler county	516.10	200.00
November	10	1899	11853	Carroll county	236.55	94.62
December	5	1899	12380	Cass county	780.45	200.00
November	1	1900	4025	Cass county	972.50	200.00
November	28	1899	12104	Cedar county	432.00	172.80
January	3	1900	12857	Cerro Gordo	521.65	200.00
December	5	1899	12375	Cherokee County union	521.75	200.00
November	3	1900	4050	Cherokee County union	518 30	200.00
November	10	1899	11858	Chickasaw county	514.80	200.00
September	21	1900	2914	Chickasaw county	532.20	200.00
December	5	1899	12387	Clayton county	502.55	200.00
October	19	1900	3565	Clayton county	624.55	200.00
November	10	1899	11860	Clinton county	1,266.25	200.00
November	1	1900	4008	Clinton county	1,301.25	200 00
December	5	1899	12391	Columbus Junction district	1,791.75	200.00
November	1	1900	4004	Columbus Junction district	1,982.40	200.00
November	14	1900	4151	Dallas county	473 50	189 40
December	5	1899	12377	Davis county	1,051.60	200.00
November	1	1900	4011	Davis county	934.65	200.00
December	12	1899	12461	Delaware county	875.00	200.00
December	5	1899	12382	Dubuque	638 30	200.00
November	10	1899	11856	Eastern Iowa district	1,009 00	200.00
October	10	1900	3564	Eastern Iowa district	533.46	200.00
November	10	1899	11861	Eden district	727.25	200 00
October	4	1900	3334	Eden district	455.30	182 12
October	23	1899	11535	Emmet county	270 50	108.20
November	17	1899	12003	Fayette county	1 698.75	200.00
October	19	1900	3560	Fayette county	671.75	200.00
December	14	1899	12487	Floyd county	490.00	196 00
October	21	1900	3850	Floyd county	449.80	179.92
December	8	1899	12428	Franklin county	467 80	187.12

STATEMEMT No. 22—CONTINUED.

DATE OF ISSUE.			Number of warrant.	NAME OF SOCIETY.	Amount actually paid for premiums.	Amount received from state.
MONTH.	Day.	Year.				
October	31	1900	3858	Franklin county	$ 579.00	$ 200.00
November	2	1899	11822	Greene county	224.00	89.60
November	18	1899	12042	Grundy county	502 08	200.00
October	20	1900	3661	Grundy county	519.10	200.00
December	5	1899	12373	Guthrie county	648.40	200 00
November	5	1900	4002	Guthrie county	771.45	200.00
April	5	1900	15731	Hancock county	472.75	189.10
November	1	1900	4022	Hancock county	520 75	200.00
November	20	1899	12065	Hardin county	446.23	178.49
October	19	1900	3567	Hardin county	506.05	200.00
November	2	1899	11821	Harrison county	524.0	200.00
November	27	1899	12090	Henry county	1,433.15	200.00
November	2	1900	4031	Henry county	1,627.80	200.00
December	12	1899	12460	Howard county	786.50	200.00
November	12	1900	4135	Howard county	530.95	200.00
November	16	1899	11952	Humboldt county	383.90	153.56
November	1	1900	3998	Humboldt county	414.30	165.72
November	1	1900	4013	Iowa county	598 44	200.00
November	10	1899	11862	Jackson county	835 74	200.00
November	1	1900	4016	Jackson county	951.05	200.00
December	5	1899	12388	Jasper county	1,043 08	200.00
November	1	1900	4012	Jasper county	1,134.55	200.00
December	12	1899	12459	Jefferson county	1,002.50	200.00
October	31	1900	3852	Jefferson county	976.75	200.00
December	5	1899	12389	Johnson county	928.50	200 00
November	1	1900	4014	Johnson county	861.25	200.00
December	5	1899	12390	Jones county	754 00	200.00
October	19	1900	3561	Jones county	503 87	200 00
November	27	1899	12089	Kossuth county	677 80	200.00
November	1	1900	4006	Kossuth county	671.25	200.00
December	5	1899	12379	Lake Prairie City district	805 95	200.00
November	1	1900	4021	Lake Prairie City district	726.85	200 00
November	25	1899	12072	La Porte district	843.50	200.00
October	19	1900	3568	La Porte district	872.25	200 00
November	10	1899	11855	Lee county	464.70	185.88
September	21	1900	2915	Lee county	583.65	200.00
November	14	1899	11923	Lenox district	519.50	200.00
November	25	1899	12077	Lineville district	335.00	134 00
October	19	1900	3555	Lineville district	350.50	140 20
November	25	1899	12076	Louisa county	861.75	200.00
November	1	1900	4005	Louisa county	1,078.00	200.00
November	27	1899	12091	Lucas county	663 20	200.00
November	1	1900	4010	Lucas county	689.85	200.00
November	18	1899	12062	Madison county	554.10	200 00
October	19	1900	3563	Madison county	266.95	106.78
April	4	1900	15576	Mahaska county	1,018.75	200.00
October	2	1900	3266	Mahaska county	717.95	200.00
November	28	1899	12103	Maple Valley, Monona county	366 25	146.50
November	1	1900	4000	Maple Valley, Monona county	399.10	159.64
October	27	1899	11558	Marion county	586.35	200.00
September	21	1900	2916	Marion county	262.50	105.00
December	5	1899	12372	Mechanicsville district	851.70	200.00
November	3	1900	4049	Mechanicsville district	539.40	200.00
November	1	1900	4018	Mills county	629.10	200.00
November	10	1899	11859	Milton district	723.30	200.00
October	19	1900	3558	Milton district	789.90	200.00
December	12	1899	12458	Mitchell county	694.25	200.00
November	9	1900	4079	Mitchell county	513.75	200.00
December	5	1899	12392	New Sharon district	501.46	200.00
December	12	1899	12463	O'Brien county	547.45	200.00
November	1	1900	4007	O'Brien county	582.70	200.00
November	10	1899	11852	Palo Alto county	338.90	135.56
November	1	1900	3994	Palo Alto county	312.00	124.80
November	1	1900	3999	Perry district	311.50	124.60
February	21	1900	14231	Pioneer district	390.50	156.20
December	18	1900	4847	Pioneer district	309.70	123 88
December	5	1899	12371	Plymouth county	1,085.08	200.00
November	1	1900	4020	Plymouth county	1,177.30	200.00
December	5	1899	12394	Pottawattamie county	651.25	200.00
October	31	1900	3860	Pottawattamie county	718.75	200.00
November	10	1899	11863	Powesheik county	512.70	200.00

STATEMENT No. 22—CONTINUED.

DATE OF ISSUE.			Number of warrant.	NAME OF SOCIETY.	Amount actually paid for premiums.	Amount received from state.
MONTH.	Day.	Year.				
December	5	1899	12371	Powesheik county, central	$ 880.50	$ 200.00
November	5	1900	4051	Powesheik county, central	788.75	200.00
October	12	1899	12462	Prairie Valley district	688.75	200 00
October	19	1900	3562	Prairie Valley district	608.85	200.00
March	13	1900	14826	Ringgold county	651.24	200.00
October	31	1900	3853	Ringgold county	813 00	200.00
November	17	1899	12001	Rock Valley district	297.25	118.90
October	2	1900	3264	Rock Valley district	545.25	200.00
December	30	1899	12854	Seymour district	635.25	200.00
November	1	1900	4019	Seymour district	637.00	200.00
November	17	1899	12002	Shelby district	657.90	200.00
October	31	1900	3859	Shelby district	749.05	200.00
November	2	1900	4032	Sheldon district	512.00	2.0 00
December	5	1899	12383	Shenandoah district	667.75	200.00
October	31	1900	3857	Shenandoah district	651.00	200.00
October	23	1899	11534	Sioux county	549.90	200.00
October	2	1900	3263	Sioux county	442 75	177.10
November	25	1899	12071	Story county	768.68	200.00
November	1	1900	4009	Story county	582 00	200.00
December	16	1899	12524	Strawberry Point district	732.00	200.00
November	1	1900	4023	Strawberry Point district	749.00	200.00
November	18	1899	12061	Tama county	607.90	200 00
October	31	1900	3851	Tama county	695.80	200 00
December	5	1899	12378	Taylor county	694.10	200 00
November	1	1900	4003	Taylor county	570.73	200.00
January	3	1900	12856	Tipton district	524.40	200.00
November	2	1900	4029	Tipton district	726.06	200.00
December	5	1899	12386	Traer district	287.37	114.95
October	31	1900	3855	Traer district	503.00	200.00
January	8	1900	12884	Traer district	153.20	60.28
December	5	1899	12393	Union district	1,360.75	200.00
November	1	1900	4001	Union district	1,314.75	200.00
January	29	1900	13331	Van Buren county	816.25	200.00
November	18	1899	12041	Victor district	521 04	200.00
October	2	1900	3268	Victor district	506.48	200.00
November	14	1899	11925	Warren county	857.90	200.00
November	1	1900	4024	Warren county	1,043.00	200 00
November	25	1899	12075	Wapsic Valley district	821.50	200.00
October	19	1900	3560	Wapsic Valley district	825.00	200.00
November	18	1899	12060	Wayne county	702 00	200 00
November	25	1899	12073	West Point district	821.75	200 00
October	2	1900	3265	West Point district	534.76	200.00
December	5	1899	12385	What Cheer district	728.50	200.00
October	31	1900	3854	What Cheer district	597.75	200 00
December	21	1899	12583	Wilton district	451 00	180.40
November	1	1900	3993	Wilton district	421.50	168.60
October	28	1899	11560	Williamsburg district	765.95	200.00
October	19	1900	3569	Williamsburg district	760 05	200 00
November	20	1899	12066	Winnebago county	396.00	158.40
November	1	1900	3996	Winnebago county	242.80	97.12
November	2	1899	11819	Winnesheik county	539 86	200 00
September	27	1900	3006	Winnesheik county	565.27	200 00
December	5	1899	12381	Worth county	250.50	100.20
November	1	1900	3995	Worth county	415.00	166.00
October	23	1899	11533	Wright county	404.00	161.60
October	9	1900	3412	Wright county	507.00	200.00
Total						$ 33,664.32

STATEMENT No. 23.

Showing the name of payee, the number of warrants, the date of warrants, and the amount of warrants issued for the enforcement of the pharmacy law, as provided for by section 2386 of the code, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	AMOUNT OF WARRANT.
Month.	Day.	Year.			
July	6	1899	9866	Chas. W. Phillips	$ 35.89
July	18	1899	10009	Fletcher Howard	55.56
August	15	1899	10582	N. T. Hendrix	104.64
August	15	1899	10583	W. L. Leland	41.46
August	15	1899	10584	Z. D. Hollenbeck	5.00
August	26	1899	10629	Chas. W. Phillips	12.48
October	17	1899	11487	Chas. W. Phillips	26.92
November	1	1899	11803	F. M. Molsberry	29.56
November	16	1899	11957	W. L. Leland	43.86
November	16	1899	11961	Fletcher Howard	22.96
November	16	1899	11962	N. T. Hendrix	60.07
January	10	1900	12928	F. O. Howlett	10.00
January	10	1900	12929	B. H. Mallory	12.20
January	10	1900	12930	A. C. Campbell	5.00
February	19	1900	14190	N. T. Hendrix	46.03
February	19	1900	14191	Fletcher Howard	29.98
February	19	1900	14192	W. L. Leland	28.62
February	19	1900	14193	B. H. Mallory	100.00
February	19	1900	14194	Jesse A. Miller	25.00
April	10	1900	16163	Chas. W. Phillips	17.62
May	21	1900	487	Chas. W. Phillips	11.58
May	21	1900	488	Fletcher Howard	17.14
May	21	1900	489	N. T. Hendrix	26.24
May	31	1900	795	W. R. Huff	5.00
June	30	1900	1432	Chas. W. Phillips	21.62
August	24	1900	2337	N. T. Hendrix	46.21
August	24	1900	2338	C. W. Phillips	25.30
August	24	1900	2339	Fletcher Howard	57.28
August	24	1900	2340	W. L. Leland	101.66
September	18	1900	2882	Chas. W. Phillips	43.30
November	16	1900	4197	John M. Watt	5.00
November	16	1900	4199	W. L. Leland	58.28
November	16	1900	4200	Chas. W. Phillips	37.84
November	16	1900	4201	Fletcher Howard	55.39
November	16	1900	4202	N. T. Hendrix	74.45
January	31	1901	6001	Chas. W. Phillips	23.84
February	16	1901	6342	Chas. W. Phillips	7.78
February	16	1901	6343	Fletcher Howard	16.23
February	16	1901	6344	N. T. Hendrix	46.22
February	16	1901	6358	W. L. Leland	39.06
April	30	1901	7775	N. T. Hendrix	35.99
				Total	$ 1,468.16

STATEMENT No. 24.

Showing the number, date and amount of warrants issued to counties for the purpose of defraying the expenses of Farmers Institutes, as provided for by Section 1675 of the Code, from July 1, 1899, to June 30, 1901, inclusive.

COUNTY.	Number of warrant.	DATE OF ISSUE.			AMOUNT OF WARRANT
		MONTH.	Day.	Year.	
Adams	14236	February	22	1900	$ 36.00
Adams	6379	February	18	1901	13.75
Audubon	14703	March	5	1900	36.75
Audubon	6297	February	15	1901	50.00
Black Hawk	13787	Feburary	5	1900	50.00
Black Hawk	6101	February	7	1901	50.00
Boone	1729	July	17	1900	32.40
Boone	13280	January	22	1900	19.95
Boone	5716	January	23	1901	17.60
Bremer	13971	February	12	1900	50.00
Bremer	6102	February	7	1901	50.00
Buchanan	15574	April	5	1900	50 00
Buchanan	6992	March	30	1901	37.30
Buena Vista	14677	February	28	1900	50.00
Buena Vista	5764	January	30	1901	50.00
Butler	16353	April	20	1900	50.00
Butler	6759	March	9	1901	50.00
Carroll	14733	March	7	1900	38.05
Carroll	6967	March	23	1901	35.75
Cerro Gordo	13733	February	5	1900	50.00
Cerro Gordo	5517	January	15	1901	50.00
Cherokee	14706	November	5	1900	44.71
Cherokee	6380	February	18	1901	50.00
Chickasaw	15071	March	22	1900	40.55
Clay	13788	February	5	1900	50 00
Clay	6695	February	28	1901	50.00
Clayton	10089	July	25	1899	34.75
Clayton	16355	April	20	1900	45.74
Clinton	14707	March	5	1900	50.00
Clinton	6430	February	20	1901	50.00
Crawford	14235	February	22	1900	38.44
Dallas	2454	August	28	1900	50.00
Dallas	6699	March	1	1901	45.45
Decatur	12974	January	15	1900	50.00
Decatur	3379	October	8	1900	50.00
Delaware	13295	January	24	1900	25.68
Delaware	6080	February	2	1901	50 00
Dickinson	14705	March	5	1900	50.00
Dickinson	6458	February	26	1901	50.00
Emmet	13734	February	5	1900	33.43
Emmet	6100	February	7	1901	47.62
Fayette	12488	December	14	1899	50.00
Fayette	4791	December	17	1900	50.00
Floyd	15033	March	19	1900	50.00
Floyd	6748	March	6	1901	49.31
Franklin	16352	April	20	1900	35.00
Franklin	6991	March	30	1901	50.00
Fremont	14216	February	19	1900	28.84
Greene	14218	February	19	1900	50.00
Greene	6455	February	3	1901	38.00
Grundy	13980	February	12	1900	14.65
Grundy	6749	March	6	1901	42.35
Guthrie	15072	March	22	1900	27.25

STATEMENT No. 24—CONTINUED.

COUNTY.	Number of warrant	DATE OF ISSUE. MONTH.	Day	Year	AMOUNT. OF WARRANT
Guthrie	8657	June	18	1901	$ 41.06
Hamilton	14758	March	8	1900	21.30
Hancock	14825	March	13	1900	50.00
Hancock	6838	March	15	1901	50.00
Hardin	13791	February	6	1900	35.80
Hardin	6251	February	14	1901	50.00
Harrison	13986	February	12	1900	50.00
Harrison	6428	February	20	1901	50.00
Howard	14678	February	28	1900	50.00
Howard	7253	April	1	1901	50.00
Humboldt	13732	February	5	1900	49.56
Humboldt	6059	February	5	1901	50.00
Ida	14674	February	28	1900	50 00
Ida	7433	April	16	1901	37.75
Iowa	15092	March	27	1900	50.00
Iowa	6437	February	23	1901	45.25
Jackson	14679	February	28	1900	44.50
Jackson	6928	March	19	1901	39 25
Jasper	4953	December	21	1900	24.38
Jefferson	12924	January	10	1900	36.60
Jefferson	6429	February	20	1901	30 60
Jones	13785	February	5	1900	50.00
Jones	5629	January	18	1901	46.25
Kossuth	14217	February	19	1900	46 50
Kossuth	6457	February	26	1901	50.00
Linn	15003	March	17	1900	25.00
Linn	15004	March	17	1900	25.00
Linn	6758	March	9	1901	50.00
Louisa	14820	March	12	1900	46.84
Lucas	12402	December	5	1899	14.10
Mahaska	12975	January	15	1900	50.00
Mahaska	5516	January	15	1901	50 00
Marion	13294	January	24	1900	50 00
Marion	3669	October	25	1900	43.47
Marshall	6436	February	23	1901	20.25
Mills	14704	March	5	1900	26.50
Mills	6837	March	15	1901	22.00
Mitchell	16354	April	20	1900	43.50
Mitchell	6750	March	6	1901	50.00
Muscatine	14014	February	14	1900	36.00
Muscatine	5699	January	19	1901	38 30
O'Brien	13786	February	5	1900	50 00
O'Brien	5753	January	28	1901	50.00
Osceola	14821	March	2	1900	24.60
Page	14214	February	19	1900	40.20
Page	6088	February	5	1901	50.00
Palo Alto	15545	March	31	1900	50.00
Palo Alto	6435	February	22	1901	50.00
Polk	14004	February	12	1900	50 00
Polk	7854	May	4	1901	18.03
Ringgold	15558	March	31	1900	34.34
Sac	13315	January	27	1900	48.25
Sac	6221	February	12	1901	50.00
Scott	14676	February	28	1900	50.00
Scott	6456	February	23	1901	33 10
Shelby	14234	February	22	1900	50.00
Shelby	6793	March	11	1901	50.00
Sioux	6929	March	19	1901	50.00
Story	14822	March	12	1900	23.92
Taylor	14723	March	6	1900	29.57
Taylor	3570	October	19	1900	20.25
Union	14751	March	8	1900	21.50
Union	8148	May	29	1901	26 65
Van Buren	4681	December	6	1900	47 25
Wapello	5763	January	30	1901	40.10
Winnebago	14215	February	19	1900	44.50
Winnebago	6250	February	14	1901	50 00
Winnesheik	14680	February	28	1900	50.00
Winnesheik	7287	April	5	1901	50.00
Woodbury	980	June	14	1900	50.00
Worth	14734	March	7	1900	50.00
Worth	6431	February	20	1901	50.00
Total					$ 5,251.34

STATEMENT No. 25.

Showng an itemized statement of the disbursements of the providential contingent fund appropriated by the Twenty-eighth General Assembly.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	AMOUNT OF WARR'NT
Month.	Day.	Year.			
				IOWA STATE COLLEGE—	
January	23	1901	5724	Treasurer of Iowa State College	$ 278.26
January	31	1901	6008	Treasurer of Iowa State College	207.94
January	31	1901	6009	Treasurer of Iowa State College	1,838.16
January	31	1901	6010	Treasurer of Iowa State College	326.93
February	15	1901	6323	Treasurer of Iowa State College	728.44
February	15	1901	6324	Treasurer of Iowa State College	93.20
February	15	1901	6325	Treasurer of Iowa State College	1,132.69
February	15	1901	6326	Treasurer of Iowa State College	564.54
February	28	1901	6465	Treasurer of Iowa State College	70.65
February	28	1901	6468	Treasurer of Iowa State College	697.41
February	28	1901	6670	Treasurer of Iowa State College	196.13
March	15	1901	6870	Treasurer of Iowa State College	26.90
March	15	1901	6871	Treasurer of Iowa State College	248.58
March	15	1901	6872	Treasurer of Iowa State College	108.38
March	15	1901	6873	Treasurer of Iowa State College	83.67
April	1	1901	7246	Treasurer of Iowa State College	8.30
April	1	1901	7247	Treasurer of Iowa State College	1,484.54
April	1	1901	7248	Treasurer of Iowa State College	67.64
April	1	1901	7249	Treasurer of Iowa State College	7,894.96
April	16	1901	7437	Treasurer of Iowa State College	103.45
April	16	1901	7438	Treasurer of Iowa State College	2.90
April	16	1901	7439	Treasurer of Iowa State College	145.91
April	30	1901	7776	Treasurer of Iowa State College	600.00
Total					$16,909.58
				IOWA STATE UNIVERSITY—	
April	16	1901	7440	Lovell Swisher, treasurer	$ 1,023.71
May	31	1901	8371	Lovell Swisher, treasurer	2,976.31
Total					$ 4,000.02
				MILITIA—	
December	31	1900	5153	Chicago, Burlington & Quincy Railroad Co	$ 5.75
December	31	1900	5184	Capt. W. R. Armstrong	20.00
Total					$ 25.75

STATEMENT NO. 26.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 164 of the Code, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					LIGHTING CAPITOL BUILDING AND GROUNDS—	
July	6	1899	9863	Capital City Gas Light company	Gas for capitol building and grounds for May	$ 55 01
July	31	1899	10414	Capital City Gas Light company	Gas for capitol building and grounds for June	79.63
August	15	1899	10588	Capital City Gas Light company	Gas for capitol building and grounds for July	86.01
November	2	1899	11829	Capital City Gas Light company	Gas for capitol building and grounds for August	62 14
November	16	1899	11967	Capital City Gas Light company	Gas for capitol building and grounds for September and October.	175 15
December	19	1899	12539	Capital City Gas Light company	Gas for capitol building and grounds for November	110 75
January	19	1900	13249	Capital City Gas Light company	Gas for capitol building and grounds for December.	130 89
April	20	1900	16300	Capital City Gas Light company	Gas for capitol building and grounds for January and February.	473.94
April	20	1990	16285	Capital City Gas Light company	Gas for capitol building and grounds for March	212 40
May	31	1900	801	Capital City Gas Light company	Gas for capitol building and grounds for April	182.28
June	15	1900	1038	Capital City Gas Light company	Gas for capitol building and grounds for May	95 52
July	16	1900	1703	Capital City Gas Light company	Gas for capitol building and grounds for June	84.60
August	25	1900	2380	Capital City Gas Light company	Gas for capitol building and grounds for July	34.56
September	18	1900	2868	Capital City Gas Light company	Gas for capitol building and grounds for August	35.28
October	31	1900	3713	Capital City Gas Light company	Gas for capitol building and grounds for September	76 44
November	16	1900	4221	Capital City Gas Light company	Gas for capitol building and grounds for October	91.20
December	18	1900	4825	Capital City Gas Light company	Gas for capitol building and grounds for November	110 64
January	16	1901	5541	Capital City Gas Light company	Gas for capitol building and grounds for December	140.52
February	16	1901	6372	Capital City Gas Light company	Gas for capitol building and grounds for January	137 76
March	16	1901	6889	Capital City Gas Light company	Gas for capital building and grounds for February	143.76
April	16	1901	7474	Capital City Gas Light company	Gas for capitol building and grounds for March	100.20
May	17	1901	8027	Capital City Gas Light company	Gas for capitol building and grounds for April	101.52
June	17	1901	8632	Capital City Gas Light company	Gas for capitol building and grounds for May	99.33
					Total	$ 2,910.53
					REPAIRING CAPITOL BUILDING AND GROUNDS—	
July	6	1899	9861	Thomas & Backman	Repairs for engine and boiler house	$ 74 85
July	6	1899	9862	T. I. Stoner	Repairs for supreme court rooms—painting, etc	28 00
July	15	1899	9980	Geo. I. Soulee	Repairing for offices of auditor of state and clerk of executive council	37.80
July	31	1899	10412	J. K. & W H. Gilchrist	Repairs—lumber	71.50
August	15	1899	10586	Buck Bros	Repairs—painting	12 00
October	18	1899	11498	Ph. Harbach	Repairs on settees for state house	75 50

November	16	1899	11969	Ph. Harbach & Company	Repairs on settees for state house	$ 6.50
November	16	1899	11968	Buck Bros. company	Repairs—painting	6.00
December	1	1899	12352	Elevator Supply & Repair company	Repairs for elevator	127.83
January	10	1900	12927	P. Harbach & Company	Repairs for capitol building—curtains	55.65
January	22	1900	13278	L. Harbach	R pairs—lumber	23.00
January	26	1900	13298	J. H. Queal & Company	Repairs—lumber	1.22
March	19	1900	15018	C. Hanson	Repairs on building for geological survey	24.30
March	20	1900	15041	J. H. Queal	Repairs—lumber	29.75
May	1	1900	223	E. A. Marsh	Repairs for treasurer's office	25.00
May	31	1900	800	Des Moines Cabinet company	Repairs for state house—board of control rooms	255.00
June	30	1900	1421	Holland & New company	Repairs—Glass for custodian	27.40
June	30	1900	1420	Robert Manbeck	Repairs—sand for roof	2.60
June	30	1900	1419	Lewis E Bolton	Repairs—cement for roof	30.00
July	16	1900	1704	Lewis E. Bolton	Repairs—cement for roof	22.50
July	30	1900	1821	St. John & Barquist	Repairs for roof	406.25
July	30	1900	1816	Lewis E. Bolton	Repairing roof—cement	18.75
August	25	1900	2382	H. Robert Manbeck	Repairing roof—hauling sand	1 30
October	31	1900	3712	Des Moines Plumbing company	Repairing for capitol and historical building	9 70
January	16	1901	5563	Iowa State Register	Publishing notice for repairs	3.75
January	31	1901	5988	Des Moines Plumbing company	Repairs—radiators for library	174 40
February	18	1901	6382	Ph. Harbach & Company	Repairs—hanging shades, etc	8 25
February	28	1901	6461	Getchell Martin Lumber company	Repairs for board control rooms	50.00
February	28	1901	6669	The Des Moines News	Publishing notice for repairs for governor's office	4 00
March	16	1901	6887	F. L. Melone	Repairing engine house—labor and material	14.00
April	16	1901	7469	Christ Hansen	Repairing engine house	57.60
April	16	1901	7473	Globe Machinery & Supply company	Repairs sundry items	28 33
April	16	1901	7472	Des Moines Drug company	Repairs—sundry items	15.10
April	16	1901	7471	J. D. Seeberger	Repairs—Hardware, etc	20.58
April	16	1901	7470	Wallace & McNamara	Repairs—sundry items	1.60
April	16	1901	7468	Wallace & McNamara	Repairs—sundry items	9.68
May	17	1901	8043	John E. Allen	Repairs—sink fittings	30.00
May	31	1901	8392	J. H. Queal	Repairs—Lumber	104.24
June	17	1901	8634	Getchell Martin Lumber company	Repairs—two windows for boiler house	9.50
				Total		$ 1,973.53
					TELEPHONE SERVICE.	
July	6	1899	9864	Mutual Telephone company	Rental of office instruments for state officers and toll charges	30.35
July	18	1899	10011	Iowa Telephone company	Rental of office instruments for state officers and toll charges	50.05
August	15	1899	10587	Iowa Telephone company	Rental of office instruments for state officers and toll charges	29.75
September	14	1899	11026	Iowa Telephone company	Rental of office instruments for state officers and toll charges	31.65
September	14	1899	11027	Iowa Telephone company	Rental of office instruments for state officers	48.00
November	2	1899	11830	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33 40
November	16	1899	11965	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.05
December	19	1899	12541	Mutual Telephone company	Rental of office instruments for state officers	48.00
December	19	1899	12538	Iowa Telephone company	Rental of office intsruments for state officers and toll charges	36.40
January	19	1900	13248	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.80
February	19	1900	14188	Iowa Telephone company	Rental of office instruments for state officers and toll charges	27.50
March	20	1900	15043	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.85
March	20	1900	15042	Mutual Telephone company	Rental of office instruments for state officers and toll charges	48.30
April	20	1900	16286	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.00

STATEMENT NO. 26.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 164 of the Code, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					LIGHTING CAPITOL BUILDING AND GROUNDS—	
July	6	1899	9863	Capital City Gas Light company	Gas for capitol building and grounds for May	$ 55 01
July	31	1899	10414	Capital City Gas Light company	Gas for capitol building and grounds for June	79.63
August	15	1899	10588	Capital City Gas Light company	Gas for capitol building and grounds for July	86.01
November	2	1899	11829	Capital City Gas Light company	Gas for capitol building and grounds for August	62 14
November	16	1899	11967	Capital City Gas Light company	Gas for capitol building and grounds for September and October.	175 15
December	19	1899	12539	Capital City Gas Light company	Gas for capitol building and grounds for November	110 75
January	19	1900	13249	Capital City Gas Light company	Gas for capitol building and grounds for December.	130 89
April	20	1900	16300	Capital City Gas Light company	Gas for capitol building and grounds for January and February.	473.94
April	20	1990	16285	Capital City Gas Light company	Gas for capitol building and grounds for March	212 40
May	31	1900	801	Capital City Gas Light company	Gas for capitol building and grounds for April	182.28
June	15	1900	1038	Capital City Gas Light company	Gas for capitol building and grounds for May	95 52
July	16	1900	1703	Capital City Gas Light company	Gas for capitol building and grounds for June	84.60
August	25	1900	2380	Capital City Gas Light company	Gas for capitol building and grounds for July	34.56
September	18	1900	2868	Capital City Gas Light company	Gas for capitol building and grounds for August	35.28
October	31	1900	3713	Capital City Gas Light company	Gas for capitol building and grounds for September	76 44
November	16	1900	4221	Capital City Gas Light company	Gas for capitol building and grounds for October	91.20
December	18	1900	4825	Capital City Gas Light company	Gas for capitol building and grounds for November	110.64
January	16	1901	5541	Capital City Gas Light company	Gas for capitol building and grounds for December	140.52
February	16	1901	6372	Capital City Gas Light company	Gas for capitol building and grounds for January	137 76
March	16	1901	6889	Capital City Gas Light company	Gas for capital building and grounds for February	143.76
April	16	1901	7474	Capital City Gas Light company	Gas for capitol building and grounds for March	100.20
May	17	1901	8027	Capital City Gas Light company	Gas for capitol building and grounds for April	101.52
June	17	1901	8632	Capital City Gas Light company	Gas for capitol building and grounds for May	99.33
					Total	$ 2,910.53
					REPAIRING CAPITOL BUILDING AND GROUNDS—	
July	6	1899	9861	Thomas & Backman	Repairs for engine and boiler house	$ 74 85
July	6	1899	9862	T. I. Stoner	Repairs for supreme court rooms—painting, etc	28 00
July	15	1899	9980	Geo. I. Soulee	Repairing for offices of auditor of state and clerk of executive council	37.80
July	31	1899	10412	J. K. & W H. Gilchrist	Repairs—lumber	71.50
August	15	1899	10586	Buck Bros	Repairs—painting	12 00
October	18	1899	11498	Ph. Harbach	Repairs on settees for state house	75 50

November	16	1899	11969	Ph. Harbach & Company	Repairs on settees for state house	$ 6.50
November	16	1899	11968	Buck Bros. company	Repairs—painting	6.00
December	1	1899	12352	Elevator Supply & Repair company	Repairs for elevator	127.83
January	10	1900	12927	P. Harbach & Company	Repairs for capitol building—curtains	55.65
January	22	1900	13278	L. Harbach	R pairs—lumber	23.00
January	26	1900	13298	J. H. Queal & Company	Repairs—lumber	1.22
March	19	1900	15018	C. Hanson	Repairs on building for geological survey	24.30
March	20	1900	15041	J. H. Queal	Repairs—lumber	29.75
May	1	1900	223	E. A. Marsh	Repairs for treasurer's office	25.00
May	31	1900	800	Des Moines Cabinet company	Repairs for state house—board of control rooms	255.00
June	30	1900	1421	Holland & New company	Repairs—Glass for custodian	27.40
June	30	1900	1420	Robert Manbeck	Repairs—sand for roof	2.60
June	30	1900	1419	Lewis E Bolton	Repairs—cement for roof	30.00
July	16	1900	1704	Lewis E. Bolton	Repairs—cement for roof	22.50
July	30	1900	1821	St. John & Barquist	Repairs for roof	406.25
July	30	1900	1816	Lewis E. Bolton	Repairing roof—cement	18.75
August	25	1900	2382	H. Robert Manbeck	Repairing roof—hauling sand	1 30
October	31	1900	3712	Des Moines Plumbing company	Repairing for capitol and historical building	9 70
January	16	1901	5563	Iowa State Register	Publishing notice for repairs	5.75
January	31	1901	5988	Des Moines Plumbing company	Repairs—radiators for library	174 40
February	18	1901	6382	Ph. Harbach & Company	Repairs—hanging shades, etc	8 25
February	28	1901	6461	Getchell Martin Lumber company	Repairs for board control rooms	50.00
February	28	1901	6669	The Des Moines News	Publishing notice for repairs for governor's office	4 00
March	16	1901	6887	F. L. Melone	Repairing engine house—labor and material	14.00
April	16	1901	7469	Christ Hansen	Repairing engine house	57.60
April	16	1901	7473	Globe Machinery & Supply company	Repairs sundry items	28 33
April	16	1901	7472	Des Moines Drug company	Repairs—sundry items	15.10
April	16	1901	7471	J. D. Seeberger	Repairs—Hardware, etc	20.58
April	16	1901	7470	Wallace & McNamara	Repairs—sundry items	1.60
April	16	1901	7468	Wallace & McNamara	Repairs—sundry items	9.68
May	17	1901	8043	John E. Allen	Repairs—sink fittings	30.00
May	31	1901	8392	J. H. Queal	Repairs—Lumber	104.24
June	17	1901	8634	Getchell Martin Lumber company	Repairs—two windows for boiler house	9.50
				Total		$ 1,973.53
					TELEPHONE SERVICE.	
July	6	1899	9864	Mutual Telephone company	Rental of office instruments for state officers and toll charges	30.35
July	18	1899	10011	Iowa Telephone company	Rental of office instruments for state officers and toll charges	50.05
August	15	1899	10587	Iowa Telephone company	Rental of office instruments for state officers and toll charges	29.75
September	14	1899	11026	Iowa Telephone company	Rental of office instruments for state officers and toll charges	31.65
September	14	1899	11027	Iowa Telephone company	Rental of office instruments for state officers	48.00
November	2	1899	11830	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33 40
November	16	1899	11965	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.05
December	19	1899	12541	Mutual Telephone company	Rental of office instruments for state officers	48.00
December	19	1899	12538	Iowa Telephone company	Rental of office intsruments for state officers and toll charges	36.40
January	19	1900	13248	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.80
February	19	1900	14188	Iowa Telephone company	Rental of office instruments for state officers and toll charges	27.50
March	20	1900	15043	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.85
March	20	1900	15042	Mutual Telephone company	Rental of office instruments for state officers and toll charges	48.30
April	20	1900	16286	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.00

STATEMENT No. 26.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					TELEPHONE SERVICE—*Continued.*	
May	22	1900	503	Iowa Telephone company	Rental of office instruments for state officers and toll charges	$ 40 30
May	24	1900	563	Mutual Telephone company	Toll charges	90
June	30	1900	1410	Mutual Telephone company	Rental of office instruments for state officers	58.00
July	13	1900	1659	Iowa Telephone company	Rental of office instruments for state officers and toll charges	37.65
August	7	1900	2087	Iowa Telephone company	Rental of office instruments for state officers and toll charges	37.15
August	25	1900	2383	Iowa Telephone company	Rental of office instruments for state officers and toll charges	37.50
October	4	1900	3319	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.75
October	31	1900	3946	Mutual Telephone company	Rental of office instruments for state officers and toll charges	61.50
October	31	1900	3956	Iowa Telephone company	Rental of office instruments for state officers and toll charges	33.95
November	16	1900	4223	Iowa Telephone company	Rental of office instruments for state officers and toll charges	38 75
December	31	1900	5134	Iowa Telephone company	Rental of office instruments for state officers and toll charges	34.70
January	16	1901	5543	Iowa Telephone company	Rental of office instruments for state officers and toll charges	32.80
February	1	1901	6033	Mutual Telephone company	Rental of office instruments for state officers	60.00
February	18	1901	6397	Iowa Telephone company	Rental of office instruments for state officersand toll charges	33 90
April	1	1901	7233	Iowa Telephone company	Rental of office instruments for state officers and toll charges	46.60
April	30	1901	7754	Iowa Telephone company	Rental of office instruments for state officers and toll charges	37.90
May	17	1901	8036	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.15
May	17	1901	8030	Mutual Telephone company	Rental of office instruments for state offiders	60.00
June	17	1901	8628	Iowa Telephone company	Rental of office instruments for state officers and toll charges	35.45
				Total		$ 1,296.95
					TELEGRAPH SERVICE—	
July	6	1899	9867	Western Union Telegraph company	Messages from state officers	3.20
August	15	1899	10589	Western Union Telegraph company	Messages from state officers	6.53
September	7	1899	10899	Western Union Telegraph company	Messages to and from state officers	121.65
October	17	1899	11486	Western Union Telegraph company	Messages to and from state officers	28.94
November	2	1899	11827	Western Union Telegraph company	Messages to and from state officers	17.36
November	16	1899	11964	Western Union Telegraph company	Messages to and from state officers	23.88
December	19	1899	12540	Western Union Telegraph company	Messages to and from state officers	24 65
January	27	1900	13341	Western Union Telegraph company	Messages to and from state officers	7.64
February	28	1900	14663	Postal Telegraph-Cable company	Messages to and from state officers	10.82
February	28	1900	14664	Western Union Telegraph company	Messages to and from state officers	6.79
March	31	1900	15462	Western Union Telegraph company	Messages to and from state officers	10.99
May	21	1900	491	Western Union Telegraph company	Messages to and from state officers	31.06
June	15	1900	1031	Western Union Telegrape company	Messages to and from state officers	10.77
July	31	1900	1817	Western Union Telegraph company	Messages to and from state officers	17.65
August	31	1900	2662	Western Union Telegraph company	Messages to and from state officers	22.74
October	3	1900	3314	Western Union Telegraph company	Messages to and from state officers	48.21

November	30	1900	4633	Western Union Telegraph company	Messages to and from state officers	64.71
November	30	1900	4619	Postal Telegraph-Cable company	Messages to and from state officers	10 31
January	18	1901	5667	Western Union Telegraph company	Messages to and from state officers	30 98
February	28	1901	6471	Western Union Telegraph company	Messages to and from state officers	36.08
March	30	1901	7219	Western Union Telegraph company	Messages to and from state officers	12.25
May	8	1901	7868	Western Union Telegraph company	Messages to and from state officers	22.63
May	31	1901	8390	Western Union Telegraph company	Messages to and from state officers	12.87
				Total		$ 583.21
					WATER SERVICE—	
July	18	1899	10010	Des Moines Water Works company	Water for capitol building, grounds, etc., for June	$ 59 33
September	7	1899	10898	Des Moines Water Works company	Water for capitol building, grounds, etc., for July	71.48
September	14	1899	11025	Des Moines Water Works company	Water for capitol building, grounds, etc., for August	46.03
November	2	1889	11828	Des Moines Water Works company	Water for capitol building, grounds, etc., for September	105.48
November	16	1899	11966	Des Moines Water Works company	Water for capitol building, grounds, etc., for October	57.83
December	19	1899	12542	Des Moines Water Works company	Water for capitol building, grounds, etc., for November	47.65
January	27	1900	13340	Des Moines Water Works company	Water for capitol building, grounds, etc., for December	51.52
February	19	1900	14189	Des Moines Water Works company	Water for capitol building, grounds, etc., for January	58.25
March	20	1900	15044	Des Moines Water Works company	Water for capitol building, grounds, etc., for February	59.12
May	1	1900	232	Des Moines Water Works company	Water for capitol building, grounds, etc., for March	71.14
July	16	1900	1702	Des Moines Water Works company	Water for capitol building, grounds, etc., for April, May and June	158.31
August	25	1900	2379	Des Moines Water Works company	Water for capitol building, grounds, etc., for July	57.87
September	18	1900	2867	Des Moines Water Works company	Water for capitol building, grounds, etc., for August	83 95
October	16	1900	3503	Des Moines Water Works company	Water for capitol building, grounds, etc., for September	62 63
November	16	1900	4222	Des Moines Water Works company	Water for capitol building, grounds, etc., for October	44.44
December	18	1900	4813	Des Moines Water Works company	Water for capitol building, grounds, etc., for November	49 38
January	16	1901	5542	Des Moines Water Works company	Water for capitol building, grounds, etc., for December	46.30
February	18	1901	6381	Des Moines Water Works company	Water for capitol building, grounds, etc., for January	54.12
March	16	1901	6888	Des Moines Water Works company	Water for capitol building, grounds, etc., for February	43.00
April	16	1901	7475	Des Moines Water Works company	Water for capitol building, grounds, etc., for March	52.44
May	17	1901	8028	Des Moines Water Works company	Water for capitol building, grounds, etc., for April	39 98
June	17	1901	8633	Des Moines Water Works company	Water for capitol building, grounds, etc., for May	66.10
				Total		$ 1,386.35

RECAPITULATION.

For lighting capitol building and grounds	$ 2,910.53
For repairing	1,973.53
For telephone service for state officers	1,296.95
For telegraph service for state officers	583.21
For water service for capitol building, grounds, etc	1,386 35
Total	$ 8,150.57

STATEMENT No. 27.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 165 of the Code, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					SUPPLIES, STORES, ETC.—	
July	5	1899	9834	Heywood & Son	Sundry items for supply department	$ 16.40
July	5	1899	9835	Langan Bros	Sundry items for supply department	10.35
July	5	1899	9836	Louis E. Bolton	Sundry items for supply department	5.05
July	5	1899	9837	Des Moines Drug company	Sundry items for supply department	21.03
July	5	1899	9838	Drysdale & Hall	Rubber stamp for supply department	.40
July	5	1899	9839	Lawyers Co Operative Publishing Co	Law books for attorney-general	15.00
July	5	1899	9845	Iowa Seed company	Grass seed for custodian	1.80
July	5	1899	9848	J. K. and W. H. Gilchrist	Lumber for board of control	3.78
July	18	1899	9993	Wyckoff, Seamans & Benedict	Ink for board of control	1.05
July	18	1899	9996	Des Moines Manufacturing & Supply Co	Merchandise for engineer and supply department	18.31
July	18	1899	9997	Dockstader & Wilkins	Merchandise for supply department	1.70
July	18	1899	10004	Tablet & Ticket company	Merchandise for adjutant-general	7.62
July	18	1899	10006	Des Moines Ice & Cold Storage company	Ice for capitol building	30.75
July	31	1899	10415	Des Moines Manufacturing & Supply Co.	Merchandise for engineer	10.00
August	15	1899	10591	Graham Paper company	Merchandise for supply department	31.92
August	15	1899	10592	L. E. Bolton	Merchandise for supply department	6.00
August	15	1899	10593	Langan Brothers	Merchandise for supply department	255.45
August	15	1899	10596	Carter & Hussey	Boxes for superintendent public instruction	8.40
August	15	1899	10597	Baker-Trisler company	Merchandise for supply department	6.02
August	15	1899	10598	Fairbanks, Marse & Company	Scale for board of control	10.30
August	15	1899	10599	Drysdale & Hall	Rubber stamps for board of control	2.65
August	15	1899	10603	Des Moines Ice & Cold Storage company	Ice for part of July for capitol building	19.25
August	15	1899	10604	Wise Ice company	Ice for part of July for capitol building	5.19
August	15	1899	10605	Edward Thompson company	Vol. 12 American and English Encyclopedia of Law (2nd ed.)	7.50
August	15	1899	10606	G. M. Leser Bros. & Company	Merchandise for supply department	48.60
September	7	1899	10881	Cam. Culbertson, Supt. Ind. H for Blind	Merchandise for supply department	10.00
September	7	1899	10882	Baker-Trisler company	Merchandise for supply department	3.36
September	7	1899	10883	Baker-Trisler company	Merchandise for supply department	452.85
September	7	1899	10884	Baker-Trisler company	Merchandise for supply department	58.12
September	7	1899	10885	Baker-Trisler company	Merchandise for supply department	182.00
September	7	1899	10886	Graham Paper company	Merchandise for supply department	149.25
September	7	1899	10887	Des Moines Drug company	Merchandise for supply department	1.50

STATEMENT No. 27.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					SUPPLIES, STORES, ETC.—*Continued*.	
September	7	1899	10889	Des Moines Manufacturing & Supply Co.	Merchandise for supply department	$ 161.62
September	7	1899	10890	Des Moines Manufacturing & Supply Co	Merchandise for supply department	289.01
September	7	1899	10891	Langan Bros	Merchandise for supply department	130.60
September	7	1899	10892	Langan Bros	Merchandise for supply department	11 70
September	7	1899	10893	Lewis E. Bolton	Merchandise for supply department	24.90
September	7	1899	10894	West Publishing company	Three volumes Northwestern Reporter for attorney-general	12.00
September	7	1899	10896	Diamond Ink company	Merchandise for supply department	110.93
September	7	1899	10897	A. Treadway & Sons Hardware company	Merchandise for supply department	137.30
September	14	1899	11011	Iowa Electric Construction company	Merchandise for supply department	35.86
September	14	1899	11028	Langan Brothers	Merchandise for supply department	284.16
September	14	1899	11029	J. W. Butler Paper company	Merchandise for supply department	240.95
September	15	1899	11031	Carpenter Paper company	Merchandise for supply department	157.30
September	15	1899	11034	Wyckoff, Seamans & Benedict	Merchandise for supply department	152.00
September	15	1899	11038	Graham Paper company	Merchandise for supply department	69.85
September	15	1899	11040	Phil. Harbach	Merchandise for supply department	67.02
September	15	1899	11042	Talbot, Koch Printing company	Merchandise for supply department and board of control	75.00
September	15	1899	11044	Wyckoff, Seamans & Benedict	One tabulator for board of control	18 00
September	15	1899	11045	Drysdale & Hall	Rubber stamps for treasurer of state	1.95
September	15	1899	11048	Lewis E. Bolton	Merchandise for supply department	328.02
September	30	1899	11321	Baker-Trisler company	Merchandise for supply department	69.65
September	30	1899	11322	Baker-Trisler company	Merchandise for supply department	9 36
September	30	1899	11323	Langan Bros	Merchandise for supply department	318 70
September	30	1899	11324	Des Moines Drug company	Chemicals for battery for supply department	6.00
September	30	1899	11325	Lewis E. Bolton	Merchandise for supply department	109.30
September	30	1899	11326	Globe Machinery and Supply company	Merchandise for supply department	426.64
September	30	1899	11327	Wise Ice company	Ice for August for capitol building	14 67
September	30	1899	11328	Library Bureau	Merchandise for supply department	17 00
September	30	1899	11329	A. Treadway & Sons Hardware company	Merchandise for supply department	55.79
October	3	1899	11353	Donohue & Henneberry	Legal cap paper for supply department	8.40
October	3	1899	11354	Graham Paper company	Merchandise for supply department	123.88
October	3	1899	11355	Graham Paper company	Merchandise for supply department	138.00
October	3	1899	11356	J. W. Butler Paper company	Paper for supply department	1,516.32
October	3	1899	11357	J. W. Butler Paper company	Paper for supply department	1,662 66
October	3	1899	11358	J. W. Butler Paper company	Paper for supply department	1,542.24
October	3	1899	11359	J. W. Butler Paper company	Paper for supply department	1,529.28
October	17	1899	11489	West Publishing company	Law reports for supreme court	40.50
October	17	1899	11490	Wise Ice company	Ice for September for capitol building	12.65
October	17	1899	11491	Globe Machinery and Supply company	Merchandise for supply department	1.20

October	17	1899	11492	Lewis E. Bolton	Merchandise for supply department	53.90
October	17	1899	11493	Lewis E. Bolton	Samples of merchandise for supply department	1.65
October	17	1899	11495	Langan Bros	Merchandise for supply department	7.65
October	18	1899	11497	J. W. Butler Paper company	Paper for supply department	1,535.76
November	1	1899	11806	The Kenyon Printing and Mfg. comp'ny	Merchandise for supply department	.55
November	1	1899	11807	A. Treadway Hardware company	Merchandise for supply department	7.05
November	1	1899	11808	Langan Bros	Merchandise for supply department	150.30
November	1	1899	11809	R. L. Polk & Co	Iowa directory for governor's office	6.00
November	1	1899	11810	A. Treadway & Sons Hardware company	Merchandise for supply department	28.00
November	1	1899	11811	Graham Paper company	Merchandise for supply department	265.12
November	1	1899	11812	Des Moines Book and Stationery Co	Penholders for board of control	.50
November	1	1899	11813	L. Young	Papers for board of control	10.00
November	1	1899	11814	Des Moines Marble and Mantel Co	Merchandise for supply department	188.62
November	1	1899	11815	Baker Trisler company	Blotter baths for state officers	20.25
November	1	1899	11816	Iowa Printing company	Printing 3,000 letter heads for superintendent public instruction	3.00
November	1	1899	11817	Lewis E. Bolton	Merchandise for supply department	12.50
November	1	1899	11818	J. W. Butler Paper company	Paper for supply department	1,578.86
November	10	1899	11870	L. A. Stevens	Merchandise for supply department	3.35
November	16	1899	11973	Wise Ice company	Ice for October for capitol building	10.30
November	16	1899	11975	Langan Bros	Merchandise for supply department	148.12
November	16	1899	11976	Des Moines Drug company	Merchandise for supply department	30.51
November	16	1899	11977	Brinsmaid & Co	Merchandise for supply department	20.05
November	16	1899	11978	Lewis E. Bolton	Merchandise for supply department	.50
November	16	1899	11979	Younker Bros	Merchandise for supply department	21.47
November	16	1899	11980	Langan Bros	Merchandise for supply department	16.13
November	16	1899	11981	Baker Trisler company	Merchandise for supply department	8.10
November	16	1899	11983	Des Moines Millinery company	Ribbon for supply department	4.15
November	16	1899	11984	Des Moines Millinery company	Ribbon for supply department	8.15
November	16	1899	11985	Ph. Harbach & Co	Upholstering hammer	2.00
November	16	1899	11986	L. Harbach & Co	Sweeper for board of control	7.50
November	25	1899	12078	Marshall Field & Co	Curtains for capitol building	275.62
November	29	1899	12277	Lewis Schooler	Merchandise for supply department	649.20
November	29	1899	12278	Charles Ryden	Boxes for secretary of state	2.65
December	1	1899	12347	Baker-Trisler company	Calendar pads for supply department	7.55
December	1	1899	12348	Langan Bros	Merchandise for supply department	85.00
December	1	1899	12349	Marshall-Field & Company	Curtain cloth for capitol building	2.70
December	1	1899	12350	Graham Paper company	Merchandise for supply department	902.02
December	1	1899	12351	Capital City Gas Light company	Merchandise for supply department	35.00
December	2	1899	12365	J. W. Butler Paper company	Paper for supply department	2,000.00
December	19	1899	12543	Drysdale & Hall	Stamp pad for governor's office	20
December	19	1899	12544	Holland & New company	Glass for roof of capitol building and engine house	11.00
December	19	1899	12545	Graham Paper company	Merchandise for supply department	8.55
December	19	1899	12546	Des Moines Manufacturing & Supply Co.	Supplies for custodian	21.02
December	19	1899	12547	Wyckoff, Seamans & Benedict	Tabulator for board of control	18.00
December	19	1899	12548	Eagle Iron Works	Sash weight for capitol building	.50
December	19	1899	12549	Baker-Trisler company	Merchandise for supply department	60.32
December	19	1899	12550	J. D. Seeberger	Merchandise for supply department	30.25
Decemder	19	1899	12551	Lewis Schooler	Merchandise for supply department	120.00
December	19	1899	12554	Wise Ice company	Ice for capitol building	7.96
December	19	1899	12555	Capital City Gas Light company	Merchandise for supply department	26.85

STATMENT No. 27.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT	AMOUNT.
					SUPPLIES, STORES, ETC.—*Continued.*	
January	3	1900	12863	J. D. Seeberger	Merchandise for supply department	$ 28 00
January	3	1900	12865	Drysdale & Hall	One expert dater and pad	1.70
January	22	1900	13256	Baker-Trisler company	Merchandise for supply department	2.25
January	22	1900	13258	Des Moines Drug company	Boxes for pens	55
January	22	1900	13259	Johna Billings Wilkinson	Merchandise for supply department	25
January	22	1900	13260	Langan Bros	Merchandise for supply department	2.00
January	22	1900	13261	Lawyers Co-operative Publishing Co	Law books for attorney general	15.00
January	22	1900	13262	Capital City Gas Light company	Merchandise for supply department	36.10
January	22	1900	13265	Langan Bros	Merchandise for supply department	6.00
January	22	1900	13266	West Publishing company	Reports for supreme court	30.75
January	22	1900	13270	Drysdale & Hall	Merchandise for supply department	90
January	22	1900	13271	Wise Ice company	Ice for capitol building	9 32
January	22	1900	13273	A. C. McClurg & Company	Merchandise for supply department	2.01
January	22	1900	13274	Supt. Industrial Home for Blind	Merchandise for supply department	5.00
January	29	1900	13332	Langan Bros	Merchandise for supply department	115.24
January	29	1900	13333	Baker-Trisler company	Merchandise for supply department	6.61
January	29	1900	13334	Capital City Gas Light company	Merchandise for supply department	117.80
January	29	1900	13335	L. Schooler	Merchandise for supply department	399 60
January	29	1900	13336	Drysdale & Hall	One dater for supply department	1.50
January	29	1900	13337	Des Moines Drug company	Boxes for pens for supply department	55
February	5	1900	13722	Langan Bros	Merchandise for supply department	40.00
February	5	1900	13723	Donohue & Henneberry	Legal cap for supply department	21.00
February	5	1900	13724	Globe Machinery and Supply company	Merchandise for supply department	3.42
February	5	1900	13725	Drysdale & Hall	Stamp for supply department	75
February	14	1900	14169	Geo. A. Miller	Twenty thousand estimate blanks for board of control	36.00
February	19	1900	14197	Capital City Gas Light company	Merchandise for supply department	19.50
February	19	1900	14199	J. K. and W. H. Gilchrist	Lumber for secretary of state and supply department	7.40
February	19	1900	14200	C. A. Ryden	Merchandise for supply department	1 00
February	19	1900	14201	Buck Bros. & Company	Merchandise for supply department and custodian	50
February	19	1900	14202	L. Harbach	One sweeper for custodian	4.50
February	19	1900	14203	J. D. Seeberger	Merchandise for supply department	45
February	19	1900	14204	Drysdale & Hall	Rubber stamp for supply department	1 25
February	19	1900	14206	Edward Thompson company	Volumns 13 and 14, Am. and Eng. encyclopedia of Law	15.00
February	19	1900	14207	West Publishing company	Volums 80 and 81 N. W. for attorney-general	8 00
February	19	1900	14209	Wise Ice company	Ice for capitol building	12.15
February	28	1900	14657	Lafe Young	Tablets for supply department	8.73
February	28	1900	14658	Langan Bros	Merchandise for supply department	62.85
February	28	1900	14659	C. C. Gas Light company	Lamp mantles for supply department	12.50

February	28	1900	14660	Graham Paper company	Letter paper for supply department	59.28
February	28	1900	14661	Baker Trisler company	Four dozen erasers for supply department	15.00
February	28	1900	14662	Kenyon Printing and Manufacturing Co	Ledger for secretary of executive council	17.00
March	20	1900	15048	Lewis E. Bolton	Kerosene for custodian	5.00
March	20	1900	15049	Lewis E. Bolton	Merchandise for supply department	2.88
March	20	1900	15050	Wise Ice company	Ice for capitol building	11.58
March	20	1900	15052	Marshall Field & Company	Curtains for historical building	74.98
March	20	1900	15053	Baker Trisler company	Pamphlet cases for board of control	52.00
March	20	1900	15054	Eagle Iron Works	Engineers supplies for custodian	36.00
March	20	1900	15056	J. D. Seeberger	Blank keys for supply department	1.80
March	20	1900	15059	George A. Miller Printing company	Merchandise for board of control	3.90
March	20	1900	15060	Baker Trisler	Blotter bath for Governor's office	3.75
March	20	1900	15061	E. W. Smith & Company	Keys for board of control	.75
March	20	1900	15063	Drysdale & Hall	Rubber stamps for clerk of supreme court	.50
March	31	1900	15064	Chassell Ferguson & Company	Two records for auditor of state	23.40
March	31	1900	15065	Leander Bolton	Sundry supplies for supply department	12.25
March	31	1900	15466	C. C. Gas Light company	Merchandise for custodian	30.00
March	31	1900	15467	Holland & New company	Glass for historical department	12.00
March	31	1900	15468	Getchell Martin Lumber company	Merchandise for supply department	.65
March	31	1900	15469	Drysdale & Hall	Rubber stamp and pad for auditor of state	1.00
March	31	1900	15470	Globe Machine and Supply company	Rope for custodian	22.44
March	31	1900	15471	Lewis E. Bolton	Supplies for historical department	1.15
March	31	1900	15472	Langan Bros.	Merchandise for supply department	90.73
March	31	1900	15473	The Lawyers Co-operative Pub. Co.	Law books for attorney-general	190.80
March	31	1900	15475	Egbert, Fidlar & Chambers	Two record books for auditor of state	32.00
March	31	1900	15476	Republican Printing company	One ledger for auditor of state	15.00
March	31	1900	15479	J. D. Seeberger	Merchandise for supply department	6.15
April	20	1900	16301	Langan Bros.	Rubber stamps for supply department	8.61
April	20	1900	16302	Iowa Seed company	Clover seed for custodian	13.80
April	20	1900	16303	J. D. Seeberger	Merchandise for supply department	1.15
April	20	1900	16304	The Capital Mantle Manufacturing Co	Merchandise for supply department	18.75
April	20	1900	16307	Marshall Field & Company	Curtains for historical department	14.40
April	20	1900	16309	Wyckoff, Seamans & Benedict	Merchandise for supply department	3.20
April	20	1900	16311	Wise Ice company	Ice for capitol building	13.26
April	20	1900	16312	West Publishing company	Law reports for supreme court	36.75
April	20	1900	16313	L. Harbach	Merchandise for historical department	2.50
April	20	1900	173	Drysdale & Hall	Rubber stamps, etc. for auditor of state	14.05
May	1	1900	225	Des Moines Manufacturing & Supply Co	Merchandise for supply department	1.00
May	1	1900	226	Langan Bros.	Merchandise for supply department	78.27
May	1	1900	229	Langan Bros.	Merchandise for supply depattment	12.78
May	1	1900	233	Diamond Ink company	Paste for supply department	18.00
May	21	1900	473	Des Moines Drug company	Merchandise for supply department	.40
May	21	1900	474	Des Moines Leader	Papers for board of control	2.49
May	21	1900	475	M. E. Sherman	Supplies for supply department	5.30
May	21	1900	476	Langan Bros.	Merchandise for supply department	10.24
May	21	1900	477	Lewis E. Bolton	Merchandise for supply department	6.00
May	21	1900	478	J. D. Seeberger	Hardware for supply department	1.00
May	21	1900	480	Wise Ice company	Ice for capitol building	11.34
May	21	1900	482	Mrs. M. B. Muffe	Klean—all for supply department	18.55
May	21	1900	483	Capital Mantle Manufacturing company	Gas mantles for supply department	8.00

STATEMENT No. 27—Continued.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
					Supplies, Stores, Etc.—*Continued*	
May	21	1900	484	Iowa Seed company	Seed for supply department	$ .80
May	31	1900	796	C. A. Ryden	Boxes for secretary of state	5.85
May	31	1900	797	Buck Bros	Glass for board of control	3.50
May	31	1900	798	Geo. A Miller Printing company	Record book for board of control	11.30
May	31	1900	799	J. W. Butler Paper company	Typewriter paper for supply department	140.00
June	15	1900	1002	Graham Paper company	Supplies for supply department	132.24
June	15	1900	1003	Des Moines Drug company	Supplies for supply department	12.83
June	15	1900	1004	Langan Bros	Supplies for supply department	19.81
June	15	1900	1042	Des Moines Drug company	Supplies for supply department	1.50
June	15	1900	1045	J. H. Queal & Company	Lumber for geological survey	2.00
June	15	1900	1046	The Wise Ice company	Ice for May for capitol building	13.24
June	15	1900	1047	Baker, Trisler company	Supplies for supply department	123.60
June	15	1900	1050	Getchell, Martin Lumber company	Lumber for historical department	.25
June	15	1900	1051	Graham Paper company	Supplies for supply department	29.45
June	30	1900	1424	Baker, Trisler company	Supplies for supply department	2.94
June	30	1900	1426	H. J. Bennet	Sheep shears for custodian	1.25
June	30	1900	1428	Baker, Trisler company	Supplies for supply department	1.80
June	30	1900	1429	Lewis E. Bolton	Ice hatchet for historical department	1.50
June	30	1900	1430	Callaghan & Company	Books for attorney-general	6.00
June	30	1900	1431	Lewis E. Bolton	Merchandise for custodian	.75
July	16	1900	1695	J. D. Seeberger	Merchandise for board of control	2.40
July	16	1900	1696	Baker, Trisler company	Merchandise for supply department	.50
July	16	1900	1697	Graham Paper company	Supplies for supply department	14.25
July	16	1900	1698	Wise Ice company	Ice for capitol building	13.64
July	30	1900	1812	Baker, Trisler company	Merchandise for supply department	1.80
July	30	1900	1813	Lewis E. Bolton	Merchandise for custodian	.25
August	25	1900	2400	C. A. Ryden	Boxes purchased for secretary of state	2.55
August	25	1900	2402	Langan Bros	Merchandise for board of control	10.00
August	25	1900	2404	Des Moines Mfg and Supply company	Merchandise for custodian	25.06
August	25	1900	2406	J. H Queal & Company	Lumber for trays for geological survey	9.66
August	25	1900	2407	Langan Bros	Merchandise for board of control	3.60
August	25	1900	2408	West Publishing company	Law books for supreme court	48.00
August	25	1900	2409	Des Moines Mfg. and Supply company	Merchandise for custodian	1.25
August	25	1900	2412	The Wise Ice company	Ice for capital building	1.29
August	31	1900	2651	Smith, Premier Typewriter company	Merchandise for historical department	3.75
August	31	1900	2652	Carter & Hussey	500 tubes for pharmacy commission	6.00
August	31	1900	2654	Langan Bros	Merchandise for supply department	3.00
August	31	1900	2655	Langan Bros	Merchandise for supply department	18.94

August	31	1900	2656	Brinsmaid & Company	Merchandise for supply department	9.00
September	18	1900	2869	Capital Mantle Mfg. company	Merchandise for custodian	8.25
September	18	1900	2870	Wise Ice company	Ice for capitol and historical building	21.08
September	18	1900	2871	Baker, Trisler company	Merchandise for supply department	28.85
September	18	1900	2872	Diamond Ink company	Merchandise for supply department	10.00
September	18	1900	2876	J. D. Seeberger	Merchandise for supply department	2.65
September	18	1000	2879	Langan Bros	Merchandise for supply department	25.85
September	18	1900	2880	Graham Paper company	Merchandise for supply department	25.20
September	18	1900	2881	Globe Machinery and Supply company	Merchandise for custodian	12.85
October	3	1900	3294	J. D. Seeberger	Stores for historical department	3.40
October	3	1900	3295	Baker-Trisler company	Supplies for supply department	1.25
October	3	1900	3296	Baker-Trisler company	Supplies for supply department	2.50
October	3	1900	3297	Drysdale & Hall	Stamps and seal for board of control	4.25
October	3	1900	3298	Buck Bros. company	Stores for historical department	3.30
October	3	1900	3299	Smith Premier Typewriter company	Stores for superintendent public instruction	1.50
October	3	1900	3300	J. and R. Lamb	Stores for historical department	11.50
October	3	1900	3301	Des Moines Drug company	Supplies for supply department	.50
October	3	1900	3303	Holland & New company	Stores for historical department	5.75
October	3	1900	3304	Globe Machine & Supply company	Merchandise for custodian	4.67
October	3	1900	3305	Capital City Gas Light company	Merchandise for custodian	6.00
October	3	1900	3306	L. Harbach	Step ladder for historical department	1.50
October	3	1900	3307	L. Harbach	Stores for historical department	1.70
October	3	1900	3309	Lewis E. Bolton	Stores for historical department	1.82
October	3	1900	3310	Lewis E. Bolton	Merchandise for custodian	8.05
October	17	1900	3518	Lewis E. Bolton	Empty boxes for secretary of state	2.50
October	17	1900	3519	West Publishing company	Law books for supreme court	39.75
October	17	1900	3520	Bishop & Lindquist	Nails for secretary of state	1.70
October	17	1900	3521	Wise Ice company	Ice for state building	13.04
October	17	1900	3523	J. H. Queal & Company	Ladder for historical department	1.80
October	17	1900	3524	J. K. and W. H. Gilchrist	Lumber for secretary of state	10.56
October	17	1900	3526	Globe Machine & Supply company	Merchandise for custodian	4.05
October	17	1900	3527	Langan Bros.	Supplies for board of control	7.20
October	31	1900	3928	Edward Thompson	Law books for attorney-general	15.00
October	31	1900	3930	West Publishing company	Law books for attorney-general	8.00
October	31	1900	3931	Langan Bros.	Merchandise for supply department	32.16
October	31	1900	3933	Lawyers Co-Operative Publishing Co	Law books for attorney-general	10.00
October	31	1900	3934	Graham Paper company	Merchandise for supply department	288.06
October	31	1900	3935	Baker-Trisler company	One Basket for labor bureau	1.80
October	31	1900	3937	Wyckoff, Seamans & Benedict	Typewriter supplies for clerk supreme court	.50
October	31	1900	3939	L. E. Bolton	Sundry supplies for attorney-general	1.00
October	31	1900	3941	Des Moines Drug company	Sundry supplies for supply department	5.75
November	16	1900	4238	L. Harbach	Step ladder for historical department	1.20
November	16	1900	4239	Lewis E. Bolton	Hardware for historical department	.25
November	16	1900	4240	Harris-Emery company	Merchandise for supply department	8.00
November	16	1900	4241	Wyckoff, Seamans & Benedict	Typewriter roller for executive department	1.20
November	16	1900	4242	John E. Allen	Gas lighters for supply department	18.00
November	16	1900	4245	Baker-Trisler company	Merchandise for supply department	20.40
November	16	1900	4246	Langan Bros.	Merchandise for supply department	17.70
November	16	1900	4247	J. D. Seeberger	Merchandise for supply department	.35
November	16	1900	4248	Brinsmaid & Company	Merchandise for supply department	2.60

STATEMENT No. 27.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					SUPPLIES, STORES, ETC.—*Continued.*	
November...	16	1900	4251	Wise Ice company	Ice for state buildings	$ 26.81
November...	30	1900	4610	Lewis E. Bolton	Oil, etc for custodian	7.00
November...	30	1900	4611	Thompson & Lynch	Salt, etc. for custodian	2.50
November...	30	1900	4612	W. T. Brill & Company	Mop wringer for custodian	8.00
November...	30	1900	4613	Langan Bros	Supplies for supply department	7.79
November...	30	1900	4614	Capital City Mantle Manufacturing Co.	Mantles and chimneys for custodian	15.75
December...	17	1900	4806	Diamond Ink company	Merchandise for supply department	27.00
December...	17	1900	4807	Graham Paper company	Merchandise for supply department	84.00
December...	18	1900	4809	J. W. Butler Paper company	Merchandise for supply department	36.85
December...	18	1900	4810	Leander Bolton	Merchandise for geological survey and secretary of state	2.10
December...	18	1900	4815	Baker Trisler company	Blotter bath for auditor of state	3.75
December...	18	1900	4816	John E. Allen	Gas fixtures for custodian	10.00
December...	18	1900	4817	Garver Hardware company	Glass for custodian	80.50
December...	18	1900	4819	Capital City Gas Light company	Gas mantles for custodian	8.40
December...	18	1900	4824	R. L. Polk & Company	City directory for secretary of council	5.00
December...	31	1900	5155	D. M., R. S. Co.—Drysdale & Hall	Rubber stamps for board of control	1.30
December...	31	1900	5159	Harrah & Stewart Mfg. company	Brooms for supply department	6.50
December...	31	1900	5160	Mrs. M. B. Muffley	One barrel Klean-all for custodian	35.00
December...	31	1900	5183	Lewis E. Bolton	Rope for custodian	6.00
January.....	16	1901	5566	Drysdale & Hall	Rubber stamps for treasurer of state and secretary of state	4.20
January.....	16	1901	5568	Yawman & Erbe Manufacturing company	Indexes for board of control	8.00
January.....	18	1901	5631	Langan Bros	Merchandise for supply department	7.74
January.....	18	1901	5632	Baker Trisler company	Merchandise for supply department	25.90
January.....	18	1901	5633	L. Young	Merchandise and stores for secretary of executive council	32.22
January.....	18	1901	5638	Chas. W. Rogg	Transom for horticultural department	20.00
January.....	18	1901	5639	Wise Ice company	Ice for capital building	20.91
January.....	18	1901	5728	Lawyers Co-Operative Publishing Co.	Law books for attorney general	25.00
January.....	18	1901	5729	Edward Thompson company	Books for attorney general	7.50
January.....	31	1901	5989	Des Moines Plumbing company	Plumbing supplies for custodian	5.65
January.....	31	1901	6018	J. W. Butler Paper company	Merchandise for supply department	240.00
February...	1	1901	6019	Langan Bros	Merchandise for supply department	11.00
February...	1	1901	6021	Wyckoff, Seamans & Benedict	Rubber typewriter cover for secretary of executive council	1.00
February...	1	1901	6025	Capital Mantle Manufacturing company	Mantles and burner frames for custodian	14.25
February...	1	1901	6026	Phil. Harbach & Company	Leather, etc., for chairs for custodian	273.45
February...	1	1901	6027	Welch, the Printer	One Opinion record for clerk of supreme court	12.00
February...	1	1901	6028	A. C. McClurg & Company	Trial balance book for treasurer of state	1.52
February...	1	1901	6029	Des Moines Rubber Stamp Works	Rubber stamps for treasurer and secretary of state	2.70
February...	1	1901	6045	Drysdale & Hall, D. M., R. S. Works	Rubber stamps for treasurer and secretary of state	.25

February	1	1901	6046	Phil Harbach & Company	Chair bases for custodian	10.50
February	1	1901	6047	Lawyers Co-Operative Publishing Co	Law books for attorney general	5.00
February	7	1901	6098	Walsh & Wyeth	Pipe covering for custodian	399.71
February	15	1901	6329	Baker Trisler company	Sundry supplies	5.55
February	15	1901	6332	Capital Mantle Manufacturing company	Mantles and chimneys	15.75
February	16	1901	6357	Drysdale & Hall	Rubber stamps	3 70
February	16	1901	6360	Getchell Martin Lumber company	Lumber for library	5.41
February	16	1901	6364	Wyckoff, Seamans & Benedict	Card cylinders for board of control	4.00
February	16	1901	6365	Des Moines Drug company	Merchandise for supply department	9.00
February	16	1901	6366	Langan Bros	Merchandise for supply department	13.00
February	16	1901	6368	Lewis E. Bolton	Merchandise for supply department	9.00
February	16	1901	6369	Graham Paper company	Merchandise for supply department	65.55
February	16	1901	6370	Langan Bros	Merchandise for supply department	44.12
February	16	1901	6371	Graham Paper company	Merchandise for supply department	69.58
February	18	1901	6387	West Publishing company	Law books for supreme court	33.00
February	18	1901	6388	Langan Bros	Merchandise for supply department	3.50
February	28	1901	6463	Lewis E. Bolton	Taper tap and drills for custodian	75
February	28	1901	6659	Des Moines Drug company	Merchandise for supply department	36
February	28	1901	6660	Wm. Weisbrod & Company	Radiators wrench for custodian	2.00
March	16	1901	6890	J. W. Butler Paper company	Merchandise for supply department	180.00
March	16	1901	6891	Langan Bros	Merchandise for supply department	105.87
March	16	1901	6892	Wyckoff, Seamans & Benedict	Merchandise for supply department	11.93
March	16	1901	6894	Langan Bros	Merchandise for supply department	13 00
March	16	1901	6897	Drysdale & Hall	Rubber stamps for board of control	6.05
March	16	1901	6895	Graham Paper company	Merchandise for suppy department	254.41
March	16	1901	6898	Baker-Trisler company	Two thousand Niagra clips	2.40
March	16	1901	6902	Baker-Trisler company	Card index tray and cards	2 50
March	16	1901	6903	Baker-Trisler company	Merchandise for suppy department	11.25
March	16	1901	6906	Rand McNally & Company	Stores for executive department	29.00
March	30	1901	6996	Drysdale & Hall	Rubber type for bureau of labor	1.75
March	30	1901	6997	A. C. McClurg & Company	Trial balance book	1.17
March	30	1901	6999	Leander Bolton	Lawn rakes for custodian	1.60
March	30	1901	7215	Baker-Trisler company	Merchandise for supply department	22.20
April	16	1901	7452	Lewis E. Bolton	Empty boxes for secretary of state	1.50
April	16	1901	7454	Des Moines Drug company	Merchandise for supply department	5 00
April	16	1901	7455	Capital Mantle Manufacturing company	Mantles for custodian	8.25
April	16	1901	7456	Graham Paper company	Merchandise for supply department	41.04
April	16	1901	7457	Library Bureau	White cards for historical department	4.50
April	16	1901	7458	Charles Bennett	Stores for supply department	2 15
April	16	1901	7459	Wyckoff, Seamans & Benedict	Sundry stores for board of control	4.50
April	16	1991	7462	Globe Machinery and Supply company	Sundry stores for custodian	6.98
April	30	1901	7789	Lewis E. Bolton	Sundry stores for custodian	1.90
April	30	1901	7790	Phil Harbach & Company	Leather bed lounge for treasurer of state	65.00
April	30	1901	7791	Baker-Trisler company	One set Alpha guides for board of control	.28
April	30	1901	7792	Baker-Trisler company	Merchandise for supply department	2.70
April	30	1901	7793	Baker-Trisler company	Merchandise for supply department	1.35
April	30	1901	7795	Lewis E. Bolton	Merchandise for supply department	9 00
April	30	1901	7796	Drysdale & Hall	Rubber stamps for treasurer of state	2 25
April	30	1901	7798	Globe Machinery and Supply company	Plumbing supplies for custodian	1.43
April	30	1901	7799	The Wise Ice company	Ice for capitol building	29.13

STATEMENT No. 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					SUPPLIES, STORES, ETC.—*Continued.*	
April	30	1901	7800	Leander Bolton	Merchandise for supply department	$ 3.68
April	30	1901	7802	Wyckoff, Seamans & Benedict	Stores for supply department	31.00
April	30	1901	7805	Langan Bros.	Merchandise for supply department	7.25
April	30	1901	7806	Langan Bros	Merchandise for supply department	29 71
May	16	1901	8005	Lewis E. Bolton	Stores for custodian	.75
May	16	1901	8007	Capital Mantle Manufacturing company	Mantles for custodian	8.25
May	16	1901	8010	Langan Bros	Merchandise for custodian	4.00
May	16	1901	8011	Wise Ice company	Ice for state buildings	11.58
May	16	1901	8013	Younker Bros	Ribbons for executive department	19 80
May	16	1901	8014	Buck Bros	Paste for custodian	1.19
May	16	1901	8015	J. & R. Lamb	Brass name plates for historical department	11.05
May	16	1901	8016	Baker-Trisler company	Sundry items for secretaey of state	6.46
May	16	1901	8017	West Publishing company	Volumes 84 and 85 N. W. report for attorney-general	8.00
May	16	1901	8020	Graham Paper company	Merchandise for supply department	3,605.19
May	16	1901	8021	Graham Paper company	Merchandise for supply department	150.00
May	16	1901	8022	J. D. Seeberger	Merchandise for supply department	2.25
May	31	1901	8376	Lewis E. Bolton	One sheet of brass for custodian	.80
May	31	1901	8377	Shisler-Chase & Company	One flag for custodian	13 00
May	31	1901	8383	Baker-Trisler company	Drawer partitions for treasurer of state	2.70
May	31	1901	8385	Langan Bros	Merchandise for supply department	16.00
May	31	1901	8386	Langan Bros	Merchandise for supply department	6.00
May	31	1901	8387	Langan Bros	Merchandise for supply department	45.75
May	31	1901	8388	J. D. Seeberger	Merchandise for supply department	23 90
June	17	1901	8605	Dockstader & Company	Empty boxes for auditor of state	.90
June	17	1901	8612	Edward Thompson company	Law books for attorney-general	7.50
June	17	1901	8613	Leander Bolton	Supplies for board of control	.85
June	17	1901	8614	Baker-Trisler company	Ink for board of control	.45
June	17	1901	8617	Lewis E. Bolton	Empty boxes for secretary of state	1.00
June	17	1901	8618	Iowa Printing company	Card board for adjutant-general	3.36
June	17	1901	8619	Wise Ice company	Ice for state buildings	13.20
June	18	1901	8637	Langan Bros.	Merchandise for supply department	13.75
June	29	1901	8740	Geo. H. Ragsdale	Sixty-two volumes No. 110 supreme court reports for Sec. of state	77.50
June	29	1901	8989	Lewis E. Bolton	Cement for custodian	7.50
June	29	1901	8990	Des Moines Mfg and Supply company	Sundry items for custodian	51.56
June	29	1901	8991	Baker-Trisler company	Mimeograph supplies for board of control	1 20
June	29	1901	8992	Langan Bros	Merchandise for supply department	.70

June	29	1901	8994	Baker-Trisler company	
June	29	1901	8995	Bishard Bros	
				Total	
July	5	1899	9847	Kenyon Printing and Mfg. company	
July	5	1899	9849	Tablet and Ticket company	
July	5	1899	9851	The Nonpariel company	
July	18	1899	9995	Iowa Lithographing company	
July	18	1899	9998	Clarkson Bros	
July	18	1899	9999	L. Young	
July	18	1899	10000	Matt Parrott & Sons	
July	18	1899	10002	Asa L. Shipman's Sons	
July	31	1899	10409	Kenyon Printing and Engraving company	
July	31	1899	10413	Star Engraving company	
July	31	1899	10416	Iowa Lithographing company	
August	15	1899	10594	Geo. A. Miller Printing company	
August	15	1899	10600	Talbot-Koch Printing company	
August	26	1899	10630	Iowa Printing company	
September	6	1899	10874	Lafayette Young	
September	15	1899	11043	Rand McNally company	
January	3	1900	12864	Star Engraving company	
January	22	1900	13264	Star Engraving company	
January	26	1900	13296	F. R. Conway	
January	26	1900	13297	F R. Conway	
February	19	1900	14205	Kenyon Printing company	
March	19	1900	15023	F. R. Conway	
March	20	1900	15062	G. H. Ragsdale	
April	20	1900	16305	L. Young	
May	21	1900	464	Iowa Lithographing company	
May	21	1900	467	F. R. Conway	
May	21	1900	499	Kenyon Printing company	
June	15	1900	1043	Geo A. Miller Printing company	
June	30	1900	1425	Iowa Printing company,	
July	16	1900	1700	Geo. A. Miller	
July	30	1900	1814	Midland Printing company	
July	30	1900	1815	Lafayette Young	
August	7	1900	2084	F. R. Conway	
August	25	1900	2399	Iowa Printing company	
August	25	1900	2410	Iowa Printing company	
August	31	1900	2657	Geo. A. Miller Printing company	
October	3	1900	3302	Iowa Printing company	
October	31	1900	3929	Iowa Lithograph company	
October	31	1900	3936	Matt Parrott & Sons	
October	31	1900	3938	Langan Bros.	
October	31	1900	3940	Iowa Printing company	
December	17	1900	4803	Iowa Printing company	
December	18	1900	4814	Egbert Fidlar company	
December	31	1900	5154	Talbott-Ammons company	
January	16	1901	5562	Iowa State Register	

Ink, pens and penholders for secretary of state	1.05
Placards for custodian	1.25
	$ 30,079.69

BLANK BOOKS, ENGRAVING, LITHOGRAPHING, PRINTING, BINDING, ETC.

Printing blanks for board of control	$ 34.50
Labels for treasurer of state	7.62
Printing brief for attorney-general	25.00
Headings for governor	4.50
Blanks for board of control	117.75
Binding for executive council	55.65
Records for auditor of state	103.30
Files for board of control	130.00
Blanks and cards for board of control	12.00
Engraving for secretary of state	3.00
Certificates for superintendent of public instruction	45.00
Blanks for board of control	36.00
Blanks for board of control and supply department	108.50
Sixty-two volumes No. 107 Iowa reports	77.50
Books and binding for adjutant-general and supply department	312.50
Printing maps for agricultural report	60.00
Engraving for official register	3.10
Engraving for official register	6.66
Printing, lithographing, etc., for state offices	82.00
Printing, lithographing, etc., for treasurer of state	116.00
Blanks for board of control	108.00
Printing for state officers	119.00
Teachers certificates for superintendent of public instruct'n—Chm	20.00
Binding for executive council	23.50
Lithographing for executive department	27.50
Lithographing for state officers	204.50
Etchings and paintings for executive department and board of control	36.75
Printing for board of control	6.45
Printing for superintendent of public instruction	3.00
Printing for board of control	4.30
Printing blanks for board of control	13.35
Binding, etc., for board of control	13.50
Lithographing and printing for state officers	150.85
Sixty-two volumes of No. 108 Iowa reports for secretary of state	77.50
Letter heads for superintendent of public instruction	5.00
Blanks for board of control	36.00
Printing for superintendent of public instruction	52.00
Printing for pharmacy commission	28.50
Blank books for auditor of state	32.50
Blank books for executive council	17.00
Certificate books for board of educational examiners	45.00
Printing and binding sixty-two volumes No. 109 Iowa reports	77.50
Blank books for auditor of state	20.00
Blank books for executive department	9.00
Printing for clerk of supreme court	6.75

STATEMENT No. 27.—Continued.

Date of Issue. Month.	Day.	Year.	Number of Warrants.	To whom issued.	On what account.	Amount.
					Blank Books, Etgraving, Lithographing, Printing, Binding, Etc.	
January	16	1901	5564	Talbott-Koch Printing company	Printing for board of control	$ 32.00
January	16	1901	5565	Iowa Lithograph company	Lithographing for secretary of state	41.00
January	18	1901	5635	Chassell & Ferguson	Blank books for auditor of state	17.50
January	18	1901	5636	Geo. A. Miller	Printing for scretary of state	6.00
February	1	1901	6020	Kenyon Printing company	Printing for board of control	28.24
February	1	1901	6022	Iowa Lithograph company	Lithographing and engraving for executive department	35.00
February	1	1901	6023	Republican Printing company	Books and blanks for secretary of state	174.75
February	1	1901	6024	Midland Lithograph company	Renewal cards for pharmacy	14.50
February	8	1901	6139	Iowa Lithograph company	Army commission for adjutant-general	125.00
February	16	1901	6361	Bishard Bros.	Receipt blanks for clerk of supreme court	11.25
February	16	1901	6362	Iowa Lithograph company	Blank books for state officers	28.00
February	16	1901	6363	Iowa Lithograph company	Blank books for executive department	20.75
February	28	1901	6462	Iowa Lithograph company	Ten thousand checks for treasurer of state	125.00
March	16	1901	6901	Koch Printing company	Blanks for secretary of executive council	11.00
March	16	1901	6901	Langan Bros.	Blank books for state library	9.75
March	23	1901	6960	Howard Tedford	Binding, etc., for secretary of executive council	1.65
March	30	1901	6998	Bishard Bros.	Printing for secretary of executive council	1.50
March	30	1901	7000	Iowa Printing company	Blank books for state officers	43.50
April	16	1900	7460	Egan Anderson.	Blank books for mine inspector	22.50
April	16	1901	7463	Iowa Printing company	Two books of certificates	9.86
April	16	1901	7464	Kenyon Printing company	Printing for board of control	11.00
April	16	1901	7467	Iowa Lithograph company.	Blank books for auditor of state	8.75
April	30	1901	7787	Iowa Lithograph company	Lithographing for board of control	13.79
April	30	1901	7794	Iowa Lithograph company	Lithographing letter heads for board of control	22.50
May	31	1901	8382	Howard Tedford.	Sundry binding accounts for state officers.	15.25
May	31	1901	8389	Iowa Lithograph company.	Lithographing letter heads for auditor of state	15.00
June	17	1901	8606	Republican Printing company	Printing notice for secretary of executive council.	5.00
June	17	1901	8608	Iowa State Register	Printing notice for secretary of executive council	4.50
June	17	1901	8615	Iowa Printing company	Two blank books for treasurer of state	24.00
June	17	1901	8616	Langan Bros.	Blank book for labor bureau	.85
				Total		$ 3,356.82
					Postage Stamps, Stamped Envelopes, Etc.—	
July	15	1899	9994	Lewis Schooler	Postage for supply department	$ 252.00
July	18	1899	10003	Charles Bennett	Due postage for state officers	2.92
August	15	1899	10601	Charles Bennett	Due postage for state officers	3.36
August	31	1899	10833	Lewis Schooler	Postage stamps for supply department	180.00
August	31	1899	10834	Lewis Schooler	Postage stamps for supply department	200.00

September	15	1899	11037	Charles Bennett	Due postage for state officers	2.20
September	15	1899	11041	Lewis Schooler	Postage stamps for supply department	100.00
September	30	1899	11264	Lewis Schooler	Postage stamps for supply department	210.00
October	18	1899	11496	Charles Bennett	Due postage for state officers	3.10
October	31	1899	11729	Lewis Schooler	Postage stamps for supply department	50.00
November	16	1899	11971	Charles Bennett	Due postage for state officers	3.76
November	16	1899	11982	Lewis Schooler	Postage stamps for supply department	498.40
December	19	1899	12552	Charles Bennett	Due postage for state officers	3.40
December	29	1899	12624	Lewis Schooler	Postage stamps for supply department	429.00
January	22	1900	13269	Charles Bennett	Due postage for state officers	3.29
January	22	1900	13272	Lewis Schooler	Postage stamps for supply department	475.00
February	9	1900	13950	Charles Bennett	Due postage for state officers	3.40
February	19	1900	14198	Lewis Schooler	Postage stamps for supply department	341.65
February	28	1900	14606	Lewis Schooler	Envelopes and stamps for supply department	318.72
March	19	1900	15019	Lewis Schooler	Postage stamps for supply department	384.40
March	19	1900	15020	Lewis Schooler	Stamped envelopes for supply department	1,288.60
March	19	1900	15021	Lewis Schooler	Postage stamps for supply department	180.00
March	19	1900	15022	Charles Bennett	Due postage for state officers	2.73
March	21	1900	15066	Lewis Schooler	Postage stamps for supply department	250.00
March	30	1900	15115	Lewis Schooler	Postage stamps, etc., for supply department	5,133.20
March	31	1900	15478	Lewis Schooler	Stamped envelopes for supply department	21.12
April	17	1900	16228	Lewis Schooler	Stamped envelopes for supply department	130.80
April	20	1900	16308	Charles Bennett	Due postage for state officers	3.70
April	30	1900	220	Lewis Schooler	Stamped envelopes for supply department	106.00
May	21	1900	480	Charles Bennett	Due postage for state officers	2.80
June	15	1900	1048	Charles Bennett	Due postage for state officers	3.52
June	30	1900	1462	Lewis Schooler	Stamped envelopes for supply department	63.60
June	30	1900	1423	Lewis Schooler	Postage stamps for supply department	1,150.00
July	13	1900	1656	Lewis Schooler	Stamped envelopes for treasurer of state and labor bureau	163.50
July	13	1900	1673	Lewis Schooler	Stamped envelopes for supply department	212.00
July	16	1900	1701	Charles Bennett	Due postage for state officers	3.12
August	25	1909	2411	Charles Bennett	Due postage for state officers	3.30
August	27	1900	2416	Lewis Schooler	Stamped envelopes for adjutant general	65.40
September	18	1900	2873	Lewis Schooler	Postage stamps for supply department	65.40
September	18	1900	2874	Charles Bennett	Due postage for state officers	4.02
October	3	1900	3291	Lewis Schooler	Postage stamps for supply department	192.60
October	3	1900	3292	Charles Bennett	Due postage for state officers	3.04
October	17	1900	3525	Lewis Schooler	Postage stamps for supply department	209.00
November	16	1900	4252	Charles Bennett	Due postage for state officers	4.86
December	17	1900	4805	Charles Bennett	Due postage for state officers	3.52
December	17	1900	4808	Lewis Schooler	Postage stamps for supply department	617.00
January	5	1901	5331	Lewis Schooler	Postage stamps for supply department	802.00
January	18	1901	5634	Charles Bennett	Due postage for state officers	3.21
January	31	1901	6007	Lewis Schooler	Postage stamps for supply department	540.00
February	2	1901	6071	Lewis Schooler	Stamped envelopes for supply department	212.00
February	16	1901	6359	Charles Bennett	Due postage for state officers	3.28
February	28	1901	6666	Lewis Schooler	Postage stamps for supply department	220.00
March	16	1901	6899	Charles Bennett	Due postage for state officers	4.10
March	16	1901	6905	Lewis Schooler	Postage stamps for supply department	64.20
April	30	1901	7803	Lewis Schooler	Postage stamps for supply department	1,630.00

STATEMENT No. 27.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED	ON WHAT ACCOUNT.	AMOUNT.
					POSTAGE STAMPS, STAMPED ENVELOPES, ETC.—*Continued.*	
April	30	1901	7804	Lewis Schooler	Stamped envelopes for supply department	$ 171.00
May	16	1901	8008	Lewis Schooler	Postage stamps for supply department	127.20
May	16	1901	8009	Lewis Schooler	Stamped envelopes for supply department	318.00
May	15	1901	8012	Charles Bennett	Due postage for state officers	3.70
May	31	1901	8384	Lewis Schooler	Stamped envelopes for supply department	107.00
June	17	1901	8607	Charles Bennett	Due postage for state officers	4.18
June	17	1901	8622	Lewis Schooler	Postage stamps for supply department	900.00
				Total		$ 18,458.30
					FURNITURE.	
July	5	1899	9840	Wyckoff, Seamans & Benedict	Typewriter for librarian	90.00
July	5	1899	9841	Marquardt, Lloyd company	Copy holder for secretary of executive council	3.75
July	5	1899	9843	L. Harbach	Mahogany case for board of control	200.00
July	10	1899	9878	Wyckoff, Seamans & Benedict	Typewriter for executive department	62.75
July	18	1899	9992	L. Harbach	Table and book case for attorney-general	28.00
September	15	1899	11032	Baker-Trisler company	Case of pigeon holes for supply department	12.00
September	15	1899	11036	Wyckoff, Seamans & Benedict	Typewriter chair for secretary of executive council	6.00
September	15	1899	11039	Wyckoff, Seamans & Be edict	Typewriter desk for railroad commissioner	22.50
January	3	1900	12862	L. Harbach	Desk for board of control	40.00
January	22	1900	13267	L Harbach	Four Desks for board of control	150.00
January	29	1900	13338	Fred Macy company	Chair for board of control	9.30
February	19	1900	14195	L Harbach	Sundry items for state offices	185.19
March	20	1900	15051	Wyckoff, Seamans & Benedict	Sundry items for state offices	61.75
March	20	1900	15055	Ph. Harbach & Company	Leather chair for supply department	77.53
March	20	1900	15058	L. Harbach	Chair for board of control	50
March	31	1900	15463	L. Harbach	S ndry items for state offices	164.25
March	31	1900	15477	Chase & West	Sundry items for supply department	9.00
May	21	1900	465	Library Bureau	Card cabinet for historical department	12.00
May	24	1900	561	John Q. McCanne	Two adding machines for auditor of state and treasurer of state	500.00
June	15	1900	1005	Art Metal Construction company	Metal fixtures for office of treasurer of state	400.00
June	15	1900	1049	Wyckoff, Seamans & Benedict	Copy holder for geology survey	2.00
October	3	1900	3293	Capital Plaining Mill company	Three cases for board of health	212.00
October	17	1900	3522	Getchell, Martin Lumber company	Book case for superinrendent of public instruction	76.00
October	20	1900	3656	Wyckoff, Seamans & Benedict	Four typewriters for state offices	275.00
October	31	1900	3932	L. Harbach	Desk for adjutant-general's office	35.00
November	16	1900	4243	Harris-Emery company	Carpets for state offices	656.91
November	16	1900	4249	Wyckoff, Seamans & Benedict	Typewriter for secretary of executive council	94.50
November	16	1900	4254	Des Moines Book & Stationary company	Two national cases for executive department	1.50

January	3	1901	5765	B. I. Sailinger	Typewriter for supreme court reporter	80.00
February	15	1901	6333	H. J. Bennett	Letter press and stand for secretary of executive council	10.00
February	18	1901	6390	Wyckoff, Seamans & Benedict	Typewriter for secretary of state	87.75
February	28	1901	6661	Baker Trisler company	Pamphlet cases for secretary of executive council	8.64
February	28	1601	6662	Baker-Trisler company	Postal scale for library	2.25
February	28	1901	6663	Wyckoff, Seamans & Benedict	Typewriter for clerk of supreme court	90.00
March	16	1901	6893	Art Metal Construction company	Filing case for secretary of executive council	527.00
March	30	1901	7214	Langan Bros	Document boxes for pharmacy commissioner	3.54
April	16	1901	7451	L. Harbach	Double desk for library	75.00
April	16	1901	7453	Harris-Emery company	Rugs for auditor of state	63.50
April	16	1901	7465	Baker-Trisler company	Eyelet punch for treaserer of state	2.75
April	30	1901	7788	Baker-Trisler company	Money changes etc., for treasurer of state	35.65
April	30	1901	7797	Library Bureau	Oak cabinet and sundry items for state library	200.00
May	16	1901	8018	Wyckoff, Seamans & Benedict	Typewriter stand for secretary of executive council	5.00
May	31	1901	8380	Wyckoff, Seamans & Benedict	Mahogany Case for executive department	60.00
June	17	1901	8621	Wyckoff, Seamans & benedict	Cherry cabinet for executive department	28.50
				Total		$ 4,667.01
					FUEL.	
July	18	1899	10007	Bloomfield Coal & Mining company	Coal for boiler house	13.46
August	15	1899	10602	Bloomfield Coal & Mining company.	Coal for boiler house	27.41
September	15	1899	11035	Bloomfield Coal & Mining company	Coal for boiler house	25.60
October	17	1899	11494	Bloomfield Coal & Mining company	Coal for boiler house	49.76
November	16	1899	11974	Bloomfield Coal and Mining company	Coal for boiler house	129.16
December	19	1899	12553	Bloomfield Coal and Mining company	Coal for boiler house	218.96
January	22	1900	13263	Bloomfield Coal and Mining company	Coal for boiler house	731.72
February	19	1900	14196	Bloomfield Coal and Mining company	Coal for boiler house	719.86
March	20	1900	15057	Bloomfield Coal and Mining company	Coal for boiler house	639.07
April	20	1900	16306	Bloomfield Coal and Mining company	Coal for boiler house	597.22
May	21	1900	466	Bloomfield Coal and Mining company	Coal for boiler house	285.35
June	15	1900	1044	Bloomfield Coal and Mining company	Coal for boiler house	71.56
July	16	1900	1699	Bloomfield Coal and Mining company	Coal for boiler house	44.08
August	25	1900	2405	Bloomfield Coal and Mining company	Coal for boiler house	10.80
September	18	1900	2878	Bloomfield Coal and Mining company	Coal for boiler house	29.88
October	3	1900	3307	Bloomfield Coal and Mining company	Coal for boiler house	57.80
November	16	1900	4250	Bloomfield Coal and Mining company	Coal for boiler house	103.70
December	18	1900	4821	Bloomfield Coal and Mining company	Coal for boiler house	240.22
January	18	1901	5630	Bloomfield Coal and Mining company	Coal for boiler house	349.52
February	18	1901	6389	Bloomfield Coal and Mining company	Coal for boiler house	430.33
March	16	1901	6900	Bloomfield Coal and Mining company	Coal for boiler house	511.87
April	16	1901	7466	Bloomfield Coal and Mining company	Coal for boiler house	389.70
May	16	1901	8019	Bloomfield Coal and Mining company	Coal for boiler house	245.00
June	17	1901	8620	Bloomfield Coal and Mining company	Coal for boiler house	84.92
					Total	$ 6,006.95
					MISCELLANEOUS—	
July	5	1899	9842	R. N. Hyde	Cleaning carpets for secretary of state	$ 17.22
July	5	1899	9844	Mrs. E. Manbeck	Repairing flags for custodian	1.50
July	5	1899	9846	Clarkson Bros	Publishing notice for supplies for executive council	9.25
July	5	1899	9850	Wyckoff, Seamans & Benedict	Typewriter rent for attorney-general	5.00

STATEMENT No. 27.—Continued.

Date of Issue. Month.	Day.	Year.	Number of Warrant.	To whom issued.	On what account.	Amount.
					Miscellaneous—*Continued.*	
July	18	1899	10005	S. R. Macy	Examination of Ice for capital building	$ 10.00
July	31	1899	10359	Lottie Erickson	Washing thirteen dozen towels	4.55
July	31	1899	10408	Henry Palmer	Kindling wood for engineer	1.50
July	31	1899	10410	D. W. Johnson	Laundry for state offices	11.26
August	15	1899	10595	Clarkson Bros	1,000 daily papers for board of control	15.00
August	31	1899	10803	D. W. Johnson	Laundry for state offices	12.14
September	2	1899	10871	Lottie Errickson	Laundry for state offices	5.25
September	7	1899	10888	Automatic Bank Punch company	Repairing automatic check punch for treasurer of state	2.85
September	7	1899	10895	R. N. Hyde	Cleaning carpets for auditor of state	31.88
September	15	1899	11033	Des Moines Leader	Publishing notice for supplies	10.00
November	16	1899	11972	R. W. Dahlberg	Typewriter repairs	6.05
December	1	1899	12346	Automatic Bank Punch company	Repairing punch for auditor of state	2.50
January	3	1900	12861	R. N. Hyde	Cleaning carpets for treasurer of state	32.91
January	22	1900	13257	Ph. Harbach	Carpet for elevator	8.80
January	22	1900	13268	Lew Arntz	Repairs for mine inspector's department	4.00
February	19	1900	14208	R. N. Dahlberg	Repairs for typewriter for secretary of state	7.45
March	31	1900	15474	Smith, Premier Typewriter company	Repairs for typewriter for attorney-general	7.78
April	20	1900	16310	Capital City Gas Light company	Elevator tubing	27.50
May	1	1900	231	J. R. Potts	Trees for capitol grounds	44.00
May	21	1900	470	L. Harbach	Upholstering for state offices	19.05
May	21	1900	479	C. Humfield	Flowers for capitol grounds	6.00
June	15	1900	1041	Iowa State Register	125 papers for auditor of state	2.50
June	30	1900	1427	A. S. Aloe company	Repairing apparatus for state mine inspector	6.35
June	30	1900	1438	United Typewriter and Supply company	Rent for typewriter for attorney-general	15.00
August	25	1900	2398	The Des Moines News	Publishing notice for executive council	2.25
August	25	1900	2401	Iowa State Register	Publishing notice for executive council	4.25
August	25	1900	2403	United Typewriter Supply company	Rent of typewriter for attorney-general	12.00
August	31	1900	2653	Hopkins Brothers	Repairing mimeograph for board of control	.75
August	31	1900	2678	Globe Machinery and Supply company	Material and labor for custodian	874.50
September	18	1900	2875	Des Moines Mfg. and Supply company	Fire clay for custodian	3.75
September	18	1900	2877	Buck Brothers	Door sign for custodian	.50
November	16	1900	4253	L. Harbach	Repairing chairs for executive department	13.75
December	18	1900	4820	The E. Howard Clock company	Clock repairs for custodian	2.00
January	16	1901	5567	Wyckoff, Seamans & Benedict	Typewriter repairs for board of control	.60
January	18	1901	5637	American Iron Works	Pump repairs for custodian	1.50
April	30	1901	7801	Wyckoff, Seamans & Benedict	Repairing typewriter for executive department	5.70
May	16	1901	8006	Josiah Livingston	Fertilizer and bone dust for lawn	75.00

May	31	1901	8378	Iowa Seed company	Plants for capitol grounds	37.74
May	31	1901	8379	R. N. Hyde	Cleaning and repairing carpets for executive department	61.30
May	31	1901	8381	Perkins Bros. company	Publishing notice of Meandering lakes	2.00
May	31	1901	8993	Mutual Telephone company	Moving instrument for treasurer of state	.75
June	29	1901		Total		$ 1,426.23

RECAPITULATION.

For supplies, stores etc	$ 30,079.69
For blank books, engraving, lithographing, printing, binding, etc	3,356.82
For postage stamps, stamped envelopes, due postage, etc	18,458.30
For furniture	4,667.01
For fuel	6,006.95
For miscellaneous items	1,426.23
Total	$ 63,995.00

STATEMENT No. 27½.

Showing the bills audited by the Executive Council in accordance with Section 36 of the Code from July 1, 1899 to June 30, 1901, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
June	15	1900	1061	Iowa State Register	Publishing laws	$ 252.19
October	16	1900	3501	Des Moines Leader	Publishing laws	264.21
March	15	1901	6876	Lafe Young	Publishing laws	15.63
				Total		$ 532.03

STATEMENT No. 28—PART I.

MISCELLANEOUS EXPRESS, FREIGHT AND CARTAGE.

Showing the bills audited by the executiae council in accordance with Chapter 164, Sections 1 and 2, acts of the Twenty-eighth General Assembly.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
March	8	1900	14753	Adams Express company	Expressage for state officers	$ 2.82
March	19	1900	15031	Adams Express company	Expressage for state officers (past due)	173.06
March	20	1900	15038	Adams Express company	Expressage for state officers	6.93
April	10	1900	16168	Adams Express company	Expressage for state officers	22.80
March	19	1900	15027	American Express company	Expressage for state officers (past due)	234.89
March	20	1900	15039	American Express company	Expressage for state officers	23.43
April	10	1900	16165	American Express company	Expressage for state officers	28.14
March	8	1900	14755	Blue Line Transfer company	Drayage	19.70
March	19	1900	15025	Blue Line Transfer company	Drayage (past due)	21.80
March	20	1900	15036	Blue Line Transfer company	Drayage	16.00
April	10	1900	16167	Blue Line Transfer compauy	Drayage	12.25
March	19	1900	15024	B. I. Salinger	Expressage for state officers (past due)	23.67
March	20	1900	15035	Harry Saylor	Drayage	1.00
April	30	1900	175	H. J. Bennett	Drayage and expressage	.50
March	8	1900	14754	United States Express company	Expressage for state officers	10.48
March	19	1900	15029	United States Express company	Expressage for state officers	32.53
March	19	1900	15030	United States Express company	Expressage for state officers	482.54
May	1	1900	234	United States Express company	Expressage for state officers	19.79
March	8	1900	14752	Wells Fargo Express company	Expressage for state officers	2.50
March	19	1900	15028	Wells Fargo Express company	Expressage for state officers (past due)	129.92
March	20	1900	15040	Wells Fargo Express company	Expressage for state officers	11.99
April	10	1900	16166	Wells Fargo Express company	Expressage for state officers	5.50
April	20	1900	16314	Wells Fargo Express company	Expressage for state officers	10.09
June	7	1900	902	Wells Fargo Express company	Expressage for state officers	4.20
June	7	1900	904	Wells Fargo Express company	Expressage for state officers	.61
March	8	1900	14756	White Line Transfer company	Drayage and freight	23.42
March	19	1900	15026	White Line Transfer company	Drayage and freight (past due)	57.37
March	20	1900	15037	White Line Transfer company	Drayage and freight	7.10
May	1	1900	238	White Line Transfer company	Drayage and freight	8.04
June	7	1900	898	White Line Transfer company	Drayage	.25
Total						$ 1,393.32

STATEMENT No. 28—PART II.

MISCELLANEOUS EXPRESS, FREIGHT AND CARTAGE.

Showing the bills audited by the Executive Council in accordance with Chapter 149, Section 3, Acts of Twenty-eighth General Assembly.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
May	21	1900	449	Adams Express company	Expressage for state officers	$ 33.84
June	15	1900	1011	Adams Express company	Expressage for state officers	4.50
June	15	1900	1024	Adams Express company	Expressage for state officers	73.43
July	16	1990	1705	Adams Express company	Expressage for state officers	72.41
July	16	1900	1707	Adams Express company	Expressage for state officers	.94
August	25	1900	2359	Adams Express company	Expressage for state officers	29.56
September	20	1900	2897	Adams Express company	Expressage for state officers	15.62
October	2	1900	3289	Adams Express company	Expressage for state officers	19.10
October	17	1900	3509	Adams Express company	Expressage for state officers	57.14
October	31	1900	3945	Adams Express company	Expressage for state officers	27.27
November	16	1900	4205	Adams Express company	Expressage for state officers	69.13
November	30	1900	4623	Adams Express company	Expressage for state officers	31.94
December	18	1900	4836	Adams Express company	Expressage for state officers	54.82
January	18	1901	5653	Adams Express company	Expressage for state officers	14.14
February	2	1901	6068	Adams Express company	Expressage for state officers	44.03
February	18	1901	6411	Adams Express company	Expressage for state officers	85.91
February	28	1901	6671	Adams Express company	Expressage for state officers	4.31
March	16	1901	6886	Adams Express company	Expressege for state officers	92.01
April	30	1901	7844	Adams Express company	Expressage for state officers	16.11
April	30	1901	7848	Adams Express company	Expressage for state officers	33.78
May	18	1901	8060	Adams Express company	Expressage for state officers	54.06
May	31	1901	8645	Adams Express company	Expressage for state officers	1.68
June	18	1901	8393	Adams Express company	Expressage for state officers	28.51
May	21	1900	456	American Express company	Expressage for state officers	20.10
June	7	1900	906	American Express company	Expressage for state officers	26.92
June	15	1900	1010	American Express company	Expressage for state officers	35.85
June	15	1900	1012	American Express company	Expressage for state officers	52.47
July	16	1900	1712	American Express company	Expressage for state officers	94.23
August	25	1900	2363	American Express company	Expressage for state officers	25.78
September	20	1900	2892	American Express company	Expressage for state officers	45.25
October	17	1900	3511	American Express company	Expressage for state officers	69.72
November	16	1900	4208	American Express company	Expressage for state officers	111.84

STATEMENT No. 28—PART II CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
November	30	1900	4626	American Express company	Expressage for state officers	$ 16 94
December	18	1900	4832	American Express company	Expressage for state officers	41.86
January	18	1901	5647	American Express company	Expressage for state officers	17.90
February	2	1901	6063	American Express company	Expressage for state officers	67.95
February	15	1901	6335	American Express company	Expressage for state officers	80.29
February	28	1901	6672	American Express company	Expressage for state officers	2.02
March	15	1901	6879	American Express company	Expressage for state officers	9.21
March	30	1901	6994	American Express company	Expressage for state officers	51.21
April	30	1901	7846	American Express company	Expressage for state officers	8 77
April	30	1901	7847	American Express company	Expressoge for state officers	42.15
May	18	1901	8057	American Express company	Expressage for state officers	3.98
May	31	1901	8394	American Express company	Expressage for state officers	75.95
June	18	1901	8642	American Express company	Expressage for state officers	16.98
June	29	1901	8986	American Express company	Expressage for state officers	25.48
May	21	1900	463	Blue Line Transfer company	Drayage	5.75
June	15	1900	1009	Blue Line Transfer company	Drayage	11.25
July	16	1900	1708	Blue Line Transfer company	Drayage	6.50
July	16	1900	1709	Blue Line Transfer company	Drayage	1.34
August	25	1900	2352	Blue Line Transfer company	Drayage	5 75
September	20	1900	2901	Blue Line Transfer company	Drayage	7.75
October	17	1900	3508	Blue Line Transfer company	Drayage	6.50
November	16	1900	4214	Blue Line Transfer company	Drayage	9.00
December	18	1900	2826	Blue Line Transfer company	Drayage	9.25
January	18	1901	5646	Blue Line Transfer company	Drayage	7.25
February	15	1901	6328	Blue Line Transfer company	Drayage	8.00
March	15	1901	6878	Blue Line Transfer company	Drayage	5.00
May	31	1901	8373	Blue Line Transfer company	Drayage	3.70
September	20	1900	2902	Jaseph Wheaton	Drayage	.35
May	21	1900	462	United States Express company	Expressage for state offices	.35
June	7	1900	900	United States Express company	Expressage for state offices	1.30
June	15	1900	1016	United States Express company	Expressage for state offices	9.24
June	15	1900	1017	United States Express company	Expressage for state offices	59.33
June	30	1900	1440	United States Exp.ess company	Expressage for state offices	127.37
July	30	1900	1824	United States Express company	Expressage for state offices	194.16
August	25	1900	2355	United States Express company	Expressage for state offices	51.30
September	20	1900	2890	United States Express company	Expressage for state offices	2.45
October	17	1900	3515	United States Evpress company	Expressage for state offices	131.82
October	31	1900	3714	United States Express company	Expressage for state offices	131.74

November	16	1900	4215	United States Express company	Expressage for state offices	36.00
November	16	1900	4217	United States Express company	Expressage for state offices	2.02
November	30	1900	4629	United States Express company	Expressage for state offices	141.89
December	18	1900	4835	United States Express company	Expressage for state offices	6.00
December	31	1900	5156	United States Express company	Expressage for state offices	106.78
January	18	1901	5657	United States Express company	Expressage for state offices	31.81
February	2	1901	6069	United States Express company	Expressage for state offices	38.28
February	15	1901	6336	United States Express company	Expressage for state offices	147.34
February	15	1901	6338	United States Express company	Expressage for state offices	4.51
February	28	1901	6667	United States Express company	Expressage for state offices	2.78
March	15	1901	6883	United States Express company	Expressage for state offices	71.33
March	30	1901	7216	United States Express company	Expressage for state offices	40.89
April	30	1901	7843	United States Express company	Expressage for state affices	74.96
May	18	1901	8061	United States Express company	Expressage for state offices	110.03
June	18	1901	8644	United States Express company	Expressage for state offices	18.84
June	29	1901	8080	United States Express company	Expressage for state offices	67 08
May	21	1900	460	Wells Fargo Express company	Expressage for state officers	4.06
June	7	1900	901	Wells Fargo Express company	Expressage for state officers	9.47
June	15	1900	1020	Wells Fargo Express company	Expressage for state officers	36.11
July	16	1900	1710	Wells Fargo Express company	Expressage for state officers	13.63
July	16	1900	1711	Wells Fargo Express company	Expressage for state officers	.70
August	25	1900	2353	Wells Fargo Express company	Expressage for state officers	4 17
September	20	1900	2898	Wells Fargo Express company	Expressage for state officers	48.28
October	16	1900	3505	Wells Fargo Express company	Expressage for state officers	20.33
November	16	1900	4210	Wells Fargo Express company	Expressage for state officers	34.97
November	30	1900	4624	Wells Fargo Express company	Expressage for state officers	39.76
December	18	1900	4827	Wells Fargo Express company	Expressage for state officers	33.69
December	18	1900	4831	Wells Fargo Express company	Expressage for state officers	16.50
January	18	1901	5663	Wells Fargo Express company	Expressage for state officers	24 22
February	2	1901	6070	Wells Fargo Express company	Expressage for state officers	9.63
February	18	1901	6391	Wells Fargo Express company	Expressage for state officers	70.99
February	28	1901	6460	Wells Fargo Express company	Expressage for state officers	31.22
March	15	1901	6881	Wells Fargo Express company	Expressage for state officers	27.77
April	30	1901	7845	Wells Fargo Express company	Expressage for state officers	23.31
May	18	1901	8058	Wells Fargo Express company	Expressage for state officers	37.13
June	18	1901	8643	Wells Fargo Express company	Expressage for state officers	6.40
June	29	1901	8988	Wells Fargo Express company	Expressage for state officers	20.06
June	7	1900	899	White Line Transfer company	Drayage	7.01
July	30	1900	1823	White Line Transfer company	Drayage	48.38
August	25	1900	2354	White Line Transfer company	Drayage	21.20
October	2	1900	3288	White Line Transfer company	Drayage	.75
November	16	1900	4211	White Line Transfer company	Drayage	9.47
February	1	1901	6044	White Line Transfer company	Drayage	.50
February	18	1901	6414	White Line Transfer company	Drayage	28.76
May	18	1901	8062	White Line Transfer company	Drayage	16.70
June	18	1901	8641	White Line Transfer company	Drayage	.25
				Total		$ 4,149.50

STATEMENT NO. 29.

SPANISH WAR AND DEFENSE.

Showing number, date and amount of warrants issued on account of Spanish war and defense, as provided for by chapter 131, section 32, Acts of Twenty-seventh General Assembly, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
July	25	1899	10090	Wm. J. Keller	Pay for service at Camp McKinley	$ 52.80
July	25	1899	10091	John J. Stuber	Pay for service at Camp McKinley	19.36
July	25	1899	10092	Joseph Spohn	Pay for service at Camp McKinley	19.36
July	25	1899	10093	Henry Bannettler	Pay for service at Camp McKinley	11 44
July	25	1899	10094	R. A. Bristraw	Pay for service at Camp McKinley	11.44
July	25	1899	10095	Bethold Gauter	Pay for service at Camp McKinley	11.44
July	25	1899	10096	Joseph Gassear	Pay for service at Camp McKinley	11.44
July	25	1899	10097	William Higi	Pay for service at Camp McKinley	11 44
July	25	1899	10098	Michael Hubbard	Pay for service at Camp McKinley	11.44
July	25	1899	10099	James Herzog	Pay for service at Camp McKinley	11.44
July	25	1899	10100	John Hartig	Pay for service at Camp McKinley	11.44
July	25	1899	10101	Herman Maass	Pay for service at Camp McKinley	11.44
July	25	1899	10102	Daniel Ruff	Pay for service at Camp McKinley	11.44
July	25	1899	10103	Martin Scheidecher	Pay for service at Camp McKinley	11.44
July	25	1899	10104	Frank Spahn	Pay for service at Camp McKinley	11.44
July	25	1899	10105	Henry Stuber	Pay for service at Camp McKinley	11.44
July	25	1899	10106	Lewis Scheide	Pay for service at Camp McKinley	11.44
July	25	1899	10107	Rudolph H. Stewart	Pay for service at Camp McKinley	11.44
July	25	1899	10108	John Wagner	Pay for service at Camp McKinley	11.44
July	25	1899	10109	Rob't S. Martin	Pay for service at Camp McKinley	18.72
July	25	1899	10110	G. Hubert Elliott	Pay for service at Camp McKinley	23 04
July	25	1899	10111	Stacy E. Green	Pay for service at Camp McKinley	17.28
July	25	1899	10112	O. B. Auldridge	Pay for service at Camp McKinley	16 64
July	25	1899	10113	Harald S. Wymirrger	Pay for service at Camp McKinley	17.68
July	25	1899	10114	Arthur B. Ogden	Pay for service at Camp McKinley	16.64
July	25	1899	10115	Harry B. Arnold	Pay for service at Camp McKinley	13 00
July	25	1899	10116	Fred Van Vleck	Pay for service at Camp McKinley	13 00
July	25	1899	10117	Manley E. Dudley	Pay for service at Camp McKinley	14 04
July	25	1899	10118	Edward N. Davis	Pay for service at Camp McKinley	14.56
July	25	1899	10119	John T. Speaker	Pay for service at Camp McKinley	7.80
July	25	1899	10120	Frank L. Holleran	Pay for service at Camp McKinley	158.08

July	25	1899	10121	Peter Hoffman	Pay for service at Camp McKinley	31.00
July	25	1899	10122	John Draver	Pay for service at Camp McKinley	19.76
July	25	1899	10123	Robert H. Davenport	Pay for service at Camp McKinley	18 00
July	25	1899	10124	Shade Burleson	Pay for service at Camp McKinley	9.88
July	25	1899	10125	Julius Hendrickson	Pay for service at Camp McKinley	5 20
July	25	1899	10126	L. A. Hendricke	Pay for service at Camp McKinley	16 12
July	25	1899	10127	Fred Arnold	Pay for service at Camp McKinley	16 12
July	25	1899	10128	H. R. Ludeking	Pay for service at Camp McKinley	16.12
July	25	1899	10129	G. L. Ludeking	Pay for service at Camp McKinley	16.12
July	25	1899	10130	Emmett Seikmeier	Pay for service at Camp McKinley	16.12
July	25	1899	10131	Wm. Bieberbach	Pay for service at Camp McKinley	10 40
July	25	1899	10132	Alfred Bieberbach	Pay for service at Camp McKinley	11.96
July	25	1899	10133	Herman Hansen	Pay for service at Camp McKinley	10.40
July	25	1899	10134	John Haak	Pay for service at Camp McKinley	10 40
July	25	1899	10135	Otto Hill	Pay for service at Camp McKinley	11.44
July	25	1899	10136	Theo Herzog	Pay for service at Camp McKinley	11.44
July	25	1899	10137	Henry Mertz	Pay for service at Camp McKinley	10 40
July	25	1899	10138	Adolf Weise	Pay for service at Camp McKinley	11.44
July	25	1899	10139	Gus Wilson	Pay for service at Camp McKinley	11 44
July	25	1899	10140	Rudolph Tall	Pay for service at Camp McKinley	10.40
July	25	1899	10141	Richard Mittelbuscher	Pay for service at Camp McKinley	11.44
July	25	1899	10142	John Hoeck	Pay for service at Camp McKinley	10.40
July	25	1899	10143	Hugo Tall	Pay for service at Camp McKinley	10.40
July	25	1899	10144	Stephen Ruefer	Pay for service at Camp McKinley	11.44
July	25	1899	10145	O. A. Artz	Pay for service at Camp McKinley	11.44
July	25	1899	10146	Gus Thiering	Pay for service at Camp McKinley	10.40
July	25	1899	10147	H. L. Stoetmau	Pay for service at Camp McKinley	10.40
July	25	1899	10148	Theo. H. Lambercht	Pay for service at Camp McKinley	6.24
July	25	1899	10149	Charles F. Foeminger	Pay for service at Camp McKinley	48.00
July	25	1899	10150	Michael Rufer	Pay for service at Camp McKinley	16.72
July	25	1899	10151	Everett Eugene	Pay for service at Camp McKinley	10.40
July	25	1899	10152	Arthur Hobsteller	Pay for service at Camp McKinley	4.68
July	26	1899	10154	Edwin J. Nixon	Pay for service at Camp McKinley	25.76
July	26	1899	10155	Hugh A. McCargen	Pay for service at Camp McKinley	7.36
July	26	1899	10156	Wm. A. Bashaw	Pay for service at Camp McKinley	14.96
July	26	1899	10157	Elija Armstrong	Pay for service at Camp McKinley	8.84
July	26	1899	10158	E. B. Payton	Pay for service at Camp McKinley	14.56
July	26	1899	10159	A. L. Swift	Pay for service at Camp McKinley	8.84
July	26	1899	10160	B. F. Wilson	Pay for service at Camp McKinley	8.84
July	26	1899	10161	A. F. Whitney	Pay for service at Camp McKinley	14.56
July	26	1899	10162	Russell M. Young	Pay for service at Camp McKinley	15.08
July	26	1899	10163	James Holmes	Pay for service at Camp McKinley	14.04
July	26	1899	10164	Wm. H. Hall	Pay for service at Camp McKinley	7.28
July	26	1899	10165	Elmer Downs	Pay for service at Camp McKinley	7.28
July	26	1899	10166	Ora Morris	Pay for service at Camp McKinley	14.04
July	26	1899	10167	Orah Stout	Pay for service at Camp McKinley	14.04
July	26	1899	10168	Wm. W. Irby	Pay for service at Camp McKinley	7.28
July	26	1899	10169	M. C. Inskeep	Pay for service at Camp McKinley	11.44
July	26	1899	10170	Zack Richman	Pay for service at Camp McKinley	15.60
July	26	1899	10171	Elmer Fletcher	Pay for service at Camp McKinley	13.52

STATEMENT No. 29—Continued.

Date of issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
July	26	1899	10172	Elijah L. Cole	Pay for service at Camp McKinley	$ 10 40
July	26	1899	10173	John Grice	Pay for service at Camp McKinley	14 56
July	26	1899	10174	Frank Jones	Pay for service at Camp McKinley	11.96
July	26	1899	10175	Charles V. Dinges	Pay for service at Camp McKinley	133.12
July	26	1899	10176	Walter S. Reeves	Pay for service at Camp McKinley	14.56
July	26	1899	10177	Charles H. Pace	Pay for service at Camp McKinley	14.56
u y	26	1899	10178	John Francis	Pay for service at Camp McKinley	13.00
July	26	1899	10179	Charles W. Laughlin	Pay for service at Camp McKinley	17.68
July	26	1899	10180	Harry L. George	Pay for service at Camp McKinley	15.60
July	26	1899	10181	Lew E. Thompson	Pay for service at Camp McKinley	15.60
July	26	1899	10182	Robert B. Tracy	Pay for service at Camp McKinley	15.60
July	26	1899	10183	Herbert L. Svenson	Pay for service at Camp McKinley	14.56
ulv	26	1899	10185	W. E. Alstrand	Pay for service at Camp McKinley	4 60
July	26	1899	10186	Edgar Tomley	Pay for service at Camp McKinley	10 92
July	26	1899	10187	Wm. M. Miller	Pay for service at Camp McKinley	19.45
July	26	1899	10188	E. E. Brokawa	Pay for service at Camp McKinley	16.56
July	26	1899	10189	Albert J. Orbin	Pay for service at Camp McKinley	14 40
July	26	1899	10190	Jesse Hart	Pay for service at Camp McKinley	8.32
July	26	1899	10191	Fay H. Stickney	Pay for service at Camp McKinley	11.96
July	26	1899	10192	George A. Trickner	Pay for service at Camp McKinley	14.40
July	26	1899	10193	Wm. W. Hunt	Pay for service at camp McKinley	6.24
July	26	1899	10194	Harry A. Porter	Pay for service at camp McKinley	12.48
July	26	1899	10195	N. J. Brown	Pay for service at camp McKinley	7.20
July	26	1899	10196	Dennis Tooksey	Pay for service at camp McKinley	5.20
July	26	1899	10197	J. C. Vickers	Pay for service at camp McKinley	5.20
July	26	1899	10198	Geo. H. Brooks	Pay for service at camp McKinley	13.52
July	26	1899	10199	W. L. Dally	Pay for service at camp McKinley	13.52
July	26	1899	10200	Louis Halvorsen	Pay for service at camp McKinley	13.52
July	26	1899	10201	H. E. Ehrhart	Pay for service at camp McKinley	3.64
July	26	1899	10202	Chas. Humphren	Pay for service at camp McKinley	2 60
hly	26	1899	10203	H. Grigory	Pay for service at camp McKinley	14.04
ulv	26	1899	10204	Wm. Hafley	Pay for service at camp McKinley	5 20
July	26	1899	10205	Harry A. Faye	Pay for service at camp McKinley	11.44
July	26	1899	10206	Norman Winnie	Pay for service at camp McKinley	11.44
July	26	1899	10207	Richard E. Washington	Pay for service at camp McKinley	11.44
July	26	1899	10208	Carl A Jackson	Pay for service at camp McKinley	11.44
September	14	1899	11017	Wm. J Zollicoffer	Pay for service at camp McKinley	19,80
September	14	1899	11018	Edward T. Lawler	Pay for service at camp McKinley	15.60

November...	17	1899	12027	Postal Telegraph Company.....	Messages to and from Manila, P. I..	95.16
November...	17	1899	12028	Western Union Telegraph Company	Four messages to Manila, P. I.....	112.24
December...	27	1899	12613	M. H. Byers, Adjutant-General	Expense to Washington and return	47.25
January	10	1900	12951	F. Joseph Schaetten.....	Pay for service at camp McKinley	11.44
				Total	....	$ 2,105.90

STATEMENT No. 30.

Showing the number, date and amount of warrants issued to reimburse members of the Second and Third Iowa infantry for gray uniforms purchased during the war, as provided by chapter No. 153, section 1, of the Twenty-sixth General Assembly, from July 1, 1899, to June 30, 1901, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	Company.	Number of Regiment.	Amount.
Month.	Day.	Year.					
July	16	1900	1718	Daniel W Brown	E	2d	$ 14.25
September	27	1900	3008	Elizabeth Nation	K	2d	14.25
September	27	1900	3009	Wm. Robinson	I	2d	14.25
March	16	1901	6909	Lewis W. Belot	F	2d	14.25
March	30	1901	6987	Samuel Trowbridge	I	3d	14.25
May	9	1901	7877	John B. Gross	D	2d	14 25
June	15	1901	8597	Arthur Goodrich	D	2d	14.25
				Total			$ 99.75

STATEMENT No. 31.

Showing amounts in hands of county treasurers, belonging to the state, on the first day of July, 1901, as reported by them to the auditor of state.

COUNTY.	General revenue.	Special university tax.	Special Iowa State College tax	Insane fund.	Orphans Home.	CLOTHING FUND. College for the Blind.	School for the Deaf.	Institution for Feeble Minded Children.	TOTAL.
Adair	$ 158.98	$ 6.44	$ 6.13					$ 23.81	$ 195.36
Adams	162.37	6.25	6.25	$ 31.23					206.10
Allamakee	220.84	7.94	5.41						234.19
Appanoose	174.07	6.54	6.54	3,784.36					3,971.51
Audubon	117.76	4.50	4.50		$ 10.32			16.64	153.72
Benton	94.06	3.64	3.61						101.31
Black Hawk	220.74	8.40	8.40						237.54
Boone	174.05	6.53	6.53						187.11
Bremer	118.01	4.51	4.51						127.03
Buchanan	961.01	34.03	33.87		10 00				1,038.91
Buena Vista	98.10	3.54	3.54						105.18
Butler	86.10	3.12	3.12						92.34
Calhoun	65.39	2.52	2.52		10.00			47.70	128.13
Carroll	548.71		6.27		10.00			8.10	573.08
Cass	191.69	6.69	5.70					63.42	267.50
Cedar	163.16	6.06	4.23						173 45
Cerro Gordo	190.10	7.26	6.95		20.00				224.31
Cherokee	85.99	3.31	3.31					12.63	105.24
Chickasaw	95.42	3.66	3.25						102.33
Clarke	50.15	1.89	1.89					22.92	76.85
Clay	56.92	2.19	2.19						61.30
Clayton	183.84	6.47	1.53						191.84
Clinton	209.80	8.07	8.07		25.00	$ .80	$ 27.15	40.47	319.36
Crawford	162.73	6.26	6.26					31.66	206.91
Dallas	119.47	4.59	4.59		30.00				158.65
Davis	109.46	3.98	3.97						117.41
Decatur	121.06	4.65	4.65					18.53	148.89
Delaware	67.59	2.57	2.37	20.41					92.94
Des Moines	131.73	4.99	4.81						141.53
Dickinson	117.24	4.46	4.46		20.00			14.89	161.05
Dubuque	4,896.72	186.13	164.21						5,247.06
Emmet	68.72	2.64	2.64						74.00
Fayette	214.97	8.29	8.29						231.55

STATEMENT No. 31.—Continued.

COUNTY.	General revenue.	Special university tax.	Special Iowa State College tax.	Insane fund.	Orphans Home.	CLOTHING FUND. College for the Blind.	School for the Deaf.	Institution for Feeble Minded Children.	TOTAL.
Floyd	$ 104.61	$ 4.02	$ 4.02						$ 112.65
Franklin	52.29	2.01	2.01		$ 30.00				86.31
Fremont	52.04	2.00	1.96						56.00
Greene	222.31	8.45	8.44					$ 20.04	259.24
Grundy	39.22	1.50	1.52	$ 556.80				41.04	640.08
Guthrie	71.40	2.68	2.68	721.20		$16.83	$ 82.95	83.55	981.29
Hamilton	209.20	7.94	7.29					18.01	242.44
Hancock	74.29	2.83	2.75						79.87
Hardin	827.56	30.11	4.25						861.92
Harrison	508.36	8.01	8.01						524.38
Henry	130.78	5.02	4.98						140.78
Howard	126.74	4.88	4.88		20.00				156.50
Humbolt	134.40	4.74	4.74						143.88
Ida	74.89	2.85	2.85						80.59
Iowa	258.49	9.88	8.92			.45		9.45	287.19
Jackson	121.27	4.66	4.66		40.00				170.59
Jasper	94.30	3.60	3.44						101.34
Jefferson	89.61	3.37	3.35					23.13	119.46
Johnson	188.01	7.16	7.05						202.22
Jones	107.00	4.11	3.94		80.00	16.10			211.15
Keokuk	119.82	4.58	4.48			.25		36.95	166.08
Kossuth	117.20	4.51	4.51						126.22
Lee	244.70	10.36	10.36						265.42
Linn	342.34	13.17	13.17	368.12					736.80
Louisa	93.57	3.43	2.01	159.00					258.01
Lucas	98.43	3.73	3.55						105.71
Lyon	63.56	2.44	2.44					9.36	77.80
Madison	122.97	4.73	4.73						132.43
Mahaska	280.98	9.02	4.20		240.00				534.20
Marion	127.90	4.84	4.69		10.00	5.44		21.76	174.63
Marshall	142.01	5.36	5.36						152.73
Mills	47.99	1.84	1.84						51.67
Mitchell	89.61	2.91	3.27				42.12		137.91
Monona	117.32	1.16	4.47						122.95
Monroe	67.91	2.68	2.51						73.10
Montgomery	122.53	4.67	4.67						131.87
Muscatine	114.41	3.03	2.94	1,169.42				56.85	1,346.65

O'Brien	36.05	1.35	1.35	.....	.....	.....	.....	.....	38.75
Osceola	69.87	2.65	2.63	289.20	.....	6.88	.....	20.10	391.33
Page	151.88	5.62	4.55	.....	.....	.....	.....	.....	162.05
Palo Alto	71.43	2.74	2.74	.....	.....	.....	.....	.....	76.91
Plymouth	171.10	6.24	6.29	.....	.....	.....	.....	55.08	238.71
Pocahontas	73.54	2.81	2.62	.....	.....	.....	.....	.....	78.97
Polk	613.17	22.89	18.37	5,538.74	514.14	.....	.....	.....	6,707.31
Pottawattamie	465.85	17.21	17.21	.....	.....	.....	.....	.....	500.27
Poweshiek	102.18	4.00	4.00	.....	.....	.....	.....	.....	110.18
Ringgold	106.83	4.03	4.03	.....	.....	.....	.....	19.48	134.37
Sac	110.44	4.23	4.23	.....	.....	.....	.....	.....	118.90
Scott	551.33	21.21	21.21	.....	.....	.....	.....	.....	593.75
Shelby	116.25	4.48	4.48	.....	.....	.....	.....	.....	125.21
Sioux	.....	.....	.....	.....	.....	.....	.....	.....	.....
Story	402.71	12.22	5.57	1,133.40	20.00	1.38	.....	35.97	1,611.25
Tama	167.83	6.24	6.12	.....	.....	.....	.....	.....	180.19
Taylor	124.49	4.70	4.70	.....	.....	.....	.....	.....	133.89
Union	143.42	6.20	6.10	.....	.....	.....	.....	.....	155.72
Van Buren	98.19	3.76	3.52	.....	.....	.....	.....	21.20	126.67
Wapello	69.11	2.60	2.50	.....	.....	.....	4.23	66.05	143.49
Warren	221.97	20.75	20.97	.....	.....	.....	.....	.....	263.60
Washington	232.55	8.60	4.58	.....	.....	.....	.....	.....	245.73
Wayne	115.52	4.57	4.59	.....	.....	.....	.....	.....	124.68
Webster	219.18	8.43	8.43	1,978.80	.....	.....	.....	16.07	2,230.91
Winnebago	94.36	3.64	3.60	.....	.....	.....	.....	43.96	145.56
Winneshiek	147.40	5.50	5.50	.....	.....	.....	.....	.....	158.40
Woodbury	314.63	12.10	12.10	.....	.....	.....	.....	.....	338.83
Worth	75.76	2.91	2.91	.....	.....	.....	.....	27.18	108.76
Wright	111.41	4.28	4.28	.....	.....	.....	.....	.....	119.97
Total	$21,414.42	$780.36	$704.69	$15,750.68	$1,089.46	$48.13	$156.45	$926.00	$40,870.19

STATEMENT No. 32.

Real estate and notes belonging to general revenue.

District township of Saylorville, school order (10 per cent)	$ 77.70
Russell & Harper, two notes of $100 each (10 per cent)	200.00
Will Kent, note (10 per cent)	700.00
Total	$ 977.70

The school order and two notes of Russell & Harper are in the hands of the attorney-general for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. 33.

Showing the uncollected state, university and special Iowa State College taxes for 1900, in the various counties on the first day of June, A. D. 1901, as shown by semi-annual settlement sheets on file in this office.

COUNTY	STATE.	UNIVERSITY. (Special Levy.)	COLLEGE. (Special Levy.)	TOTAL.
Adair	$ 4,318.30	$ 166.10	$ 166.10	$ 4,650 50
Adams	4,033.31	155.11	155.11	4,343.53
Allamakee	3,345.25	129.00	129.00	3,603.25
Appanoose	5,523.86	212.91	212.91	5,949.68
Audubon	4,263.11	164.05	164.05	4,591.21
Benton	8,215.77	315.99	315.99	8,847.75
Black Hawk	9,440.37	362.99	362.99	10,166.35
Boone	6,676.24	260.00	260.00	7,196.24
Bremer	4,140.79	159.26	159.26	4,459.31
Buchanan	6,527.45	251.47	251.45	7,030.37
Buena Vista	5,182.20	199.41	199.41	5,581.02
Butler	5,046.65	194.11	194.11	5,434 87
Calhoun	4,969.76	191.17	191.17	5,352.10
Carroll	5,988.86	230.35	230.35	6,449.56
Cass	6,260.03	240.82	240.79	6,741.64
Cedar	7,202.28	277.02	277 02	7,756.32
Cerro Gordo	6,300.45	242 39	242.39	6,785.23
Cherokee	5,406.70	207.97	207.97	5,822.64
Chickasaw	4,257.25	163 72	163.71	4,584.68
Clarke	3,510.81	135.09	135.09	3,780.99
Clay	4,278.52	164.56	164.56	4,607.64
Clayton	5,345.14	205.58	205.58	5,756.30
Clinton	9,866.87	379.50	379.50	10,625.87
Crawford	6,826.28	262.55	262.55	7,351.38
Dallas	7,061.81	272.46	272.46	7,606.73
Davis	3,922.75	150.89	150.89	4,224.53
Decatur	4,120.93	159.59	159.62	4,440.14
Delaware	5,098.37	196.86	196.86	5,492.09
Des Moines	8,705.90	334.89	334.89	9,375.68
Dickinson	2,358.82	90.80	90 80	2,540.42
Dubuque	16,612.20	638.92	638 92	17,890.04
Emmet	2,930.41	112.71	112 71	3,155.83
Fayette	5,996 94	230.72	230.73	6,458.39
Floyd	5,501 68	211.55	211.55	5,924.78
Franklin	4,851.54	179.58	179.59	5,210.71
Fremont	4,890.99	188.35	188.30	5,267.64
Greene	5,564.14	214.04	214.04	5,992.22
Grundy	4,402.50	169.35	169.35	4,741.20
Guthrie	5,475.09	210.69	210.69	5,896.47
Hamilton	6,002.53	230.85	230.84	6,464.23
Hancock	3,759.96	144.56	144.56	4,049.08
Hardin	6,287.84	241.83	241.83	6,771.50
Harrison	6,281 04	241.59	241.59	6,764.22
Henry	5,216.91	200.81	200.65	5,618.37
Howard	4,395.74	169.09	169.09	4,733.92
Humbolt	4,183.46	160.50	158.85	4,502.81
Ida	4,080 64	157.12	157.12	4,394.88
Iowa	5,990.69	230 42	230.55	6,451.66
Jackson	4,547.00	175.01	175.06	4,897 07
Jasper	8,791.98	338.17	338.17	9,468.32
Jefferson	4,913.72	188.98	188.98	5,291.68
Johnson	8,607.96	331.02	331.13	9,270.11
Jones	5,830.58	224.26	224.26	6,279.10
Keokuk	6,356.04	243 32	244.51	6,844.77
Kossuth	7,550.81	289.58	289.58	8,129.97
Lee	9,096.53	349.86	349.86	9,796.25
Linn	12,463.68	479.34	479.35	13,422.37

STATEMENT No. 33.—CONTINUED.

COUNTY.	STATE.	UNIVERSITY. (Special Levy.)	COLLEGE. (Special Levy.)	TOTAL.
Louisa	$ 4,382.46	$ 168 57	$ 168.57	$ 4,719.60
Lucas	4,399.91	169.24	169 24	4,738.39
Lyon	5,065.91	194.84	194.84	5,455.59
Madison	4,573.28	175.90	175.91	4,925.09
Mahaska	7,869 46	302.69	302.69	8,474.84
Marion	5,586.55	214.90	213.32	6,014.77
Marshall	8,454.31	326.18	326.18	9,106.67
Mills	5,324.69	204.80	204.80	5,734.29
Mitchell	4,589.71	177.19	177.17	4,944.07
Monona	4,907.29	188.67	188.77	5,284.73
Monroe	3,459.20	133.05	133.05	3,725.30
Montgomery	5,633.35	217.69	217.69	6,068.73
Muscatine	8,062.45	310.08	310.09	8,682.62
O'Brien	5,387.53	207.11	207.11	5,801.75
Osceola	2,711.46	104.47	104.52	2,920.45
Page	6,639.94	255.38	255 38	7,150.70
Palo Alto	3,863.51	148.60	148.60	4,160.71
Plymouth	6,838.55	262.96	262.97	7,364.48
Pocahontas	4,450.14	171.14	171.14	4,792.42
Polk	24,407.71	938.77	938.77	26,285.25
Pottawattamie	13,726.35	527.94	527.94	14,782.23
Poweshiek	6,654 03	255.92	255.92	7,165.87
Ringgold	4,582.89	176.37	176.37	4,935.63
Sac	5,768.19	221.90	221.90	6,211.99
Scott	11,514.61	442.86	442.87	12,400.34
Shelby	5,300 71	203.90	203.90	5,708.51
Sioux	6,849.68	301.18	301.18	7,452.04
Story	6,328.06	250.94	259.52	6,838.52
Tama	7,915.01	305.58	305.58	8,526.17
Taylor	4,919.33	189 22	189.22	5,297.77
Union	4,942.36	187.85	187.85	5,318.06
Van Buren	4,368.14	168 00	168.00	4,704.14
Wapello	7,198.94	276.85	276.85	7,752 64
Warren	5,434.10	209 01	208.19	5,851.30
Washington	6,314.45	242.86	242.88	6,800.19
Wayne	4,945.07	190.21	190.21	5,325.49
Webster	8,394.99	322.89	323.73	9,041.61
Winnebago	3,480.25	133.87	133.88	3,748.00
Winneshiek	5,124 96	197.12	197.12	5,519.20
Woodbury	13,293.45	510.52	510.51	14,314.48
Worth	3,115 09	119.81	119.81	3,354.71
Wright	4,630.85	178.16	178.16	4,987.17
Total	$ 610,187.25	$ 23,514 02	$ 23,520.85	$ 657,222.12

STATEMENT No. 34.

Showing the balance due the state from the several counties on account of the different funds on the 30th day of June 1901.

COUNTY.	General revenue	Special University.	Special College.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	Total.
Adair	$ 5,084.89	$ 179.88	$ 165.05	.....	$	$	$ 23.81	$	$ 5,454.63
Adams	5,494.42	181.52	154.97	$ 2,104.28	.....	.....	274.67	.....	8,209.86
Allamakee	7,044.52	161.89	128.90	366.80	.....	.....	63.29	.....	7,765.40
Appanoose	11,160.09	253.65	213.12	3,784.36	4.50	100.57	529.52	740.05	16,785.86
Audubon	6,755.43	172.68	164.00	287.97	.....	69.31	99.96	193.69	7,743.04
Benton	9,477.20	336.27	315.77	1,365.59	30	.....	91.52	10.00	11,596.65
Black Hawk	10,155.38	381.97	362.93	.....	9.51	.....	94.75	.....	11,004.54
Boone	9,181.31	282.05	259.76	.....	.....	.....	22.93	280.00	10,026.05
Bremer	4,311.23	166.82	159.12	.....	.....	.....	13.38	.....	4,650.55
Buchanan	7,946.39	270.16	252.25	.....	.....	.....	.....	10.00	8,478.80
Buena Vista	6,699.98	213.80	199.37	36.00	.....	17.84	169.22	.....	7,336.21
Butler	6,313.67	206.07	193.98	2,440.80	17.39	32.81	.....	698.71	9,903.43
Calhoun	7,369.42	200.91	190.97	.....	.....	.....	66.87	10.00	7,838.17
Carroll	10,708.74	247.41	230.37	415.03	.....	11.35	12.59	85.00	11,710.49
Cass	6,364.58	243.39	242.72	.....	.....	.....	63.42	.....	6,914.11
Cedar	9,892.70	269.99	271.66	34.53	16.98	.....	6.64	.....	10,492.49
Cerro Gordo	6,520.27	255.43	241.79	.....	.....	26.93	117.44	36.67	7,198.53
Cherokee	6,034.87	223.25	207.86	.....	.....	.....	12.63	19.36	6,497.97
Chickasaw	7,275.35	187.32	163.65	.....	.....	.....	.....	.....	7,626.32
Clarke	4,064.72	145.13	134.99	.....	.....	.....	30.79	.....	4,375.63
Clay	6,377.24	176.61	161.98	93	.....	.....	7.87	.....	6,724.63
Clayton	5,884.23	220.64	199.95	.....	.....	.....	47.94	.....	6,352.76
Clinton	9,120.00	341.64	374.99	.....	.....	.....	40.47	.....	9,877.10
Crawford	7,537.08	267.23	261.13	.....	.....	.....	31.66	.....	8,097.10
Dallas	8,605.72	287.55	273.33	.....	.....	.....	68.51	60.00	9,295.11
Davis	4,491.08	166.84	150.73	28.21	.....	.....	9.29	20.00	4,866.15
Decatur	6,506.18	172.94	158.29	.....	.....	.....	48.94	.....	6,886.35
Delaware	5,552.09	208.07	196.67	.....	.....	.....	12.49	.....	5,969.32
Des Moines	8,861.16	344.20	334.70	2,056.80	.....	.....	251.08	.....	11,847.94
Dickinson	2,336.97	90.59	90.74	.....	.....	.....	14.89	.....	2,533.19
Dubuque	19,310.62	735.93	675.54	3,337.20	82.58	123.51	1,131.34	2,489.84	27,886.56
Emmet	4,039.23	130.63	112.63	.....	.....	.....	.....	.....	4,282.49
Fayette	8,120.98	246.98	230.38	.....	.....	73.62	126.37	453.71	9,252.04

STATEMENT No. 34—CONTINUED.

COUNTIES.	General revenue	Special University.	Special College.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	Total.
Floyd	$ 6,288.24	$ 228.11	$ 211.49	$ 997.00	.....	$ 3.30	$ 95.67	.....	$ 7,823.81
Franklin	5,332.06	193.39	179.03	.....	.....	.....	8.25	$ 30.00	5,742.73
Fremont	9,713.03	205.54	189.11	906.67	.....	8.94	89.36	.....	11,112.65
Greene	7,155.51	221.37	209.56	62.90	.....	192.76	31.88	.....	7,873.98
Grundy	4,859.89	171.13	169.43	642.97	.....	.....	54.67	.....	5,898.09
Guthrie	5,804.97	218.96	205.20	1,350.00	$ 8.83	.....	149.03	103.55	7,840.54
Hamilton	8,124.99	246.84	230.73	.....	.....	.....	18.01	.....	8,620.57
Hancock	5,721.16	172.57	144.48	288.00	.....	6.26	9.08	.....	6,341.55
Hardin	6,250.28	225.33	241.67	1,406.40	.....	.....	63.14	209.72	8,396.54
Harrison	11,595.60	273.25	237.63	.....	.....	.....	34.88	.....	12,141.36
Henry	4,955.58	191.63	199.89	180.80	.....	.....	.....	10.00	5,537.90
Howard	4,997.45	182.07	168.99	.....	.....	.....	39.45	20.00	5,317.96
Humboldt	5,626.61	170.91	158.85	.....	.....	.....	23.06	.....	5,979.43
Ida	4,644.92	160.60	157.12	.....	.....	.....	33.59	30.00	5,026.23
Iowa	12,629.18	343.59	236.44	.....	.....	.....	9.45	60.00	13,178.66
Jackson	4,807.17	184.23	175.51	.....	.....	10.04	32.85	40.00	5,249.80
Jasper	9,326.78	357.15	338.66	.....	.....	.....	64.19	.....	10,086.78
Jefferson	5,235.39	201.18	189.48	.....	4.50	4.00	22.90	.....	5,657.45
Johnson	9,864.67	357.07	330.91	.08	183.98	44.47	272.72	344.95	11,398.85
Jones	9,277.65	245.47	224.21	.....	.....	16.10	55.29	120.00	9,938.72
Keokuk	6,618.46	287.51	245.52	.....	.....	.....	30.95	.....	7,188.44
Kossuth	8,374.75	319.41	289.58	36.00	.....	.....	11.12	.....	9,030.86
Lee	10,832.80	397.95	353.31	.....	.....	.....	124.02	.....	11,708.08
Linn	13,412.88	513.30	478.80	2,513.32	.....	.....	210.10	150.00	17,308.40
Louisa	5,875.53	179.36	168.50	.....	.....	.....	3.50	20.00	6,246.89
Lucas	4,568.98	176.31	167.89	54.20	.....	.....	26.67	.....	4,994.05
Lyon	5,670.98	211.91	190.68	.....	.....	.....	.....	.....	6,073.57
Madison	4,929.01	188.50	176.53	.....	.....	.....	35.15	240.00	5,569.19
Mahaska	13,383.18	343.31	302.69	3,208.95	.....	.....	57.61	339.96	17,635.70
Marion	7,651.12	253.75	219.82	.....	.....	.....	.....	10.00	8,134.69
Marshall	8,628.37	359.55	321.82	4,245.62	.....	22.14	563.80	573.17	14,714.47
Mills	8,200.64	222.23	204.67	.....	.....	.....	41.26	.....	8,668.80
Mitchell	6,986.73	175.04	172.06	976.80	.....	23.46	39.19	.....	8,373.28
Monona	6,199.61	217.51	188.66	267.83	.....	.....	94.08	.....	6,987.69
Monroe	3,695.87	136.28	132.93	1,637.82	.....	.....	55.56	.....	5,568.46
Montgomery	12,764.68	236.30	217.58	.....	.....	.50	35.42	.....	13,254.48

Muscatine	9,017 60	327 02	310.02	.....	.....	.....	56.85	.....	9,711.49
O'Brien	8,089.90	209.36	207.28	3,976.59	.....	9.83	126.96	583.23	13,263.15
Osceola	3,570.26	110.53	104.44	289.20	6.88	.....	25.85	.....	4,107.16
Page	8,419.73	263.33	245.66	.....	.....	.....	87.62	.....	9,016.34
Palo Alto	4,753.96	165.40	148.49	.....	32.07	.....	62.73	30.00	5,192.65
Plymouth	7,567.59	288.43	260.30	.....	.....	.....	55.08	.....	8,171.40
Pocahontas	6,020.14	183.78	171.05	1,973.25	14.36	.....	50.08	170.00	8,582.66
Polk	35,332.66	1,064.36	936.65	5,538.74	.....	.....	202.60	514.14	43,589.15
Pottawattamie	17,162.33	546.24	527.63	.....	.....	.....	113.56	20.00	18,369.77
Poweshiek	6,900.59	264.63	255.76	792.00	.....	10.48	29.45	....	8,252.91
Ringgold	5,166.43	194.44	176.31	.....	.....	.....	19.48	.....	5,556.66
Sac	6,967.41	227.78	220.99	24.70	.....	33.33	209.04	80.00	7,763.25
Scott	13,062.78	471.82	442.38	.....	.....	.....	121.99	636.77	14,735.74
Shelby	5,837.01	222.94	203.92	3,007.98	.....	.....	26.02	.....	9,297.87
Sioux	6,966.79	353.62	301.18	1,542.33	.....	.....	36.10	.....	9,200.02
Story	7,413.61	263.41	259.62	.....	.....	.....	35.97	.....	7,972.61
Tama	11,520.01	341.29	320.85	895.60	1.90	1.00	66.17	.....	13,146.82
Taylor	8,958.52	196.46	189.68	.....	.....	6.44	22.59	.....	9,373.69
Union	8,511.33	206.40	188.23	.....	.....	3.85	134.42	61.33	9,105.56
Van Buren	4,702.83	176.48	167.88	.....	.....	.....	21.20	.....	5,068.59
Wapello	8,157.10	309.84	276.70	.....	.....	4.33	66.05	.....	8,814.02
Warren	5,745.62	229.76	219.92	.....	.....	.....	18.16	.....	6,213.46
Washington	6,374.19	246.03	242.69	.....	.....	.....	10.10	.....	6,873.01
Wayne	8,240.96	202.68	190.05	.....	.....	.....	37.68	.....	8,671.37
Webster	8,122.06	318.19	318.11	1,978.80	.....	1.25	38.44	.....	10,776.85
Winnebago	3,776.87	142.82	133.77	759.60	.....	31.62	88.68	.....	4,933.36
Winneshiek	5,345.75	197.82	197.12	.....	.....	.....	19.80	.....	5,760.49
Woodbury	17,032.09	567.89	516.75	1,918.00	.....	40	123.21	30.00	20,188.34
Worth	3,544.71	123.93	116.80	496.47	.....	.....	27.18	.....	4,309.09
Wright	5,859.39	179.60	178.05	.....	.....	41.32	182.59	4.84	6,445.79
Total	$ 772,592.68	$ 25,314.32	$ 23,533.01	$ 58,227.12	$ 383.78	$ 931.76	$ 8,041.83	$ 9,538.69	$ 898,563.19

NOTE—The counties overpaid on their institution accounts are as follows: Allamakee, Deaf, 71 cents; Buchanan, Feeble Minded, $2.14; Cass, Orphans' Home, $127.17; Clarke, Blind, $4.25; Dallas, Insane, $62.36; Dallas, Deaf, 5 cents; Delaware, Insane, $1,799.36; Franklin, Deaf, $8.47; Harrison, Insane, $121.60; Harrison, Deaf, $17.17; Henry, Feeble Minded, $12.75; Howard, Insane, $20; Jefferson, Insane, $16.33; Louisa, Insane, $3,334.21; Lyon, Feeble Minded, $2.86; Lyon, Orphans' Home, $1.25; Marion, Feeble Minded, $58.85; Monona, Deaf, $49.50; Monroe, Deaf, $4; Polk, Deaf, $10.20; Warren, Insane, $26.29; Washington, Insane, 6 cents. Total amount overpaid, $5,679.58.

STATEMENT No. 35.

Showing taxes uncollected by counties after being in hands of treasurers one year, also total for the state uncollected, total taxes levied, total collections, per cent collected.

COUNTIES.	Tax of 1896 uncollected January 1, 1898.	Tax of 1897 uncollected January 1, 1899.	General revenue of 1898 uncollected January 1, 1900.	Special university revenue of 1898 uncollected Jan 1, 1900.	General revenue of 1899 uncollected January 1, 1901.	Special university revenue of 1899 uncollected Jan. 1, 1901.
Adair	$ 292.49	$ 252.18	$ 131.59	$ 4.12	$ 150 64	$ 5.19
Adams	374.01	197.67	293.57	9.17	68.75	2.23
Allamakee	1,081.41	892.48	810.03	25.44	644.54	22.08
Appanoose	777.26	590.47	440.08	14.04	246.09	9.12
Audubon	512.05	113.73	70.10	4.69	109.71	3.30
Benton	273.73	290.48	237.60	7.49	143.27	5.20
Black Hawk	141.69	225.43	265.64	8.92	155.48	6 09
Boone	372.11	247.96	357.51	11.66	211.00	7.49
Bremer	68.20	46.26	57.28	1.99	47.03	1.68
Buchanan	193.48	176 12	188.25	5 84	184.90	6.32
Buena Vista	162.64	173 98	179.93	5.60	146.51	4.87
Butler	246.53	210.20	295.73	9.22	192.83	6 61
Calhoun	80.13	160.89	221.85	6.91	207.36	7.19
Carroll	478.55	409 22	135.20	4.04	120.82	3.78
Cass	97.72	130.92	117.17	4.04	.....	.....
Cedar	553.69	256.57	363.81	10.77	211 92	7.13
Cerro Gordo	155.77	221.01	139.00	4.63	132 95	5.22
Cherokee	207.21	138.22	140.71	4.37	176.94	6.10
Chickasaw	812.48	700.79	584 25	18.26	468.05	16.10
Clarke	372.84	233.51	193.44	6 48	91 67	2.16
Clay	196.96	161.67	203.12	6.35	102.31	3.53
Clayton	209.16	235.35	232.30	7.30	181.95	6.27
Clinton	266.97	111.88	130.25	4.04	130.69	4.56
Crawford	188.63	130.93	237.14	7.16	192 66	8.16
Dallas	305.61	861.22	247.64	5.73	12.13	.46
Davis	175.07	35.15	137.64	4.37	105.43	3.63
Decatur	162.82	138.18	214.00	6.72	191.78	6.67
Delaware	150.31	53.17	78.79	2.44	23.23	2.04
Des Moines	165.25	136.62	135.46	6.09	77.85	2.71
Dickinson	91.20	81.67	75.56	2.35	60.58	2 27
Dubuque	811.55	1,406.80	1,537.79	48.05	788.36	27.18
Emmet	376.53	240.44	403.02	12.59	353.17	14.28
Fayette	197.06	159.10	186.54	5.77	145.39	5.01
Floyd	210.39	40.34	201.27	6.28	243.37	8.40
Franklin	140.14	139.16	152.80	5.25	244 23	8 11
Fremont	164.57	72.06	245.63	7.65	236.84	8.31
Greene	123.66	112.53	168.14	5 16	69.26	2.38
Grundy	110.72	91.62	74 17	1.74	56.52	1.92
Guthrie	373 11	344.09	329.39	12 08	72.07	2.60
Hamilton	265.18	161.76	212 90	6.59	212.39	7.36
Hancock	608.79	242.33	388.56	12 14	175.17	6.12
Hardin	273.84	193.15	204.41	6.41	37.98	.94
Harrison	480.51	766.02	804.19	25.21	524.32	18.00
Henry	235.39	231.52	156.14	4.54	112.56	4.08
Howard	273.35	295.46	207.90	6.54	191.36	6.59
Humbolt	151.84	131.13	209.03	6.64	93.29	3.07
Ida	104.85	125.45	112.59	4.17	.....	.....
Iowa	157.41	127.00	118.21	3.69	130.33	4.44
Jackson	210.44	172.40	154.21	4.84	42.59	1.53
Jasper	490.43	338.18	.....	.....	175.01	6.04

STATEMENT No. 35—Continued.

COUNTIES.	Tax of 1896 uncollected January 1, 1898.	Tax of 1897 uncollected January 1, 1899.	General revenue of 1898 uncollected January 1, 1900.	Special university revenue of 1898 uncollected Jan. 1, 1900.	General revenue of 1899 uncollected January 1, 1901.	Special university revenue of 1899 uncollected Jan. 1, 1901.
Jefferson	$ 115.10	$ 113.11	107.49	3.25	91.15	3.51
Johnson	358.87	609.35	396.06	11.03	581.10	20.34
Jones	255 56	210.10	172.51	5.38	190.72	6.58
Keokuk	351.34	252 80	194.94	5.85	109.68	40.02
Kossuth	347.24	329 26	433.89	13.63	271.87	9.00
Lee	472.14	398.98	579.49	18.12	388.87	17.79
Linn	512.11	397.67	355.58	11.12	311 19	10.74
Louisa	224.37	195.18	134.70	4.21	92.65	3.23
Lucas	293.46	222.00	192.17	6 32	161.32	3.69
Lyon	66.09	327.61	337.32	10.26	390.44	13 37
Madison	495.33	304.33	223.28	7.00	180.30	6 44
Mahaska	451.76	468.50	547.27	27.36	593.15	20.99
Marion	290 43	413.44	473.93	8.06	161 52	5.53
Marshall	131.94	19.30	150.62	24 20	92.60	4.64
Mills	242.44	287.11	226.02	7.08	157.88	5.48
Mitchell	103.61	99.47	79 39	5.13	79.28	3.87
Monona	384.23	338.52	468.49	18.12	383.17	25.55
Monroe	.....	220.89	.....	.....	134.71	4.52
Montgomery	280.35	176.89	190.78	5 86	164.98	5.28
Muscatine	198.06	134.97	137.99	4.34	194.16	6.71
O'Brien	532.13	353.94	590.62	18.45	704.13	17.33
Osceola	78.81	67.77	71.02	2.87	48.97	2.21
Page	315.36	433.34	255.52	8.00	214.17	6.43
Palo Alto	126.66	158.84	211.00	7.73	199.99	7.16
Plymouth	403.15	370.10	353.77	11.15	217.49	7.53
Pocahontas	577 25	520.07	604.83	30.24	354.73	12.15
Polk	1,176.86	2,380.45	1,347.29	42 09	2,884.50	99.48
Pottawattamie	781.94	679.25	696.68	33.05	223.33	7.70
Poweshiek	187.33	106.40	80.96	2.53	159.62	5 51
Ringgold	317.73	257.90	213.26	6.87	149 27	5.15
Sac	197.75	229.95	178.79	9.33	124.69	4.49
Scott	228.21	141.88	286.63	8.96	368.09	12.69
Shelby	317.41	159.64	172.39	5.40	145.77	5 05
Sioux	315.00	91.28	7.54	.23	113.71	53.92
Story	326.64	262.77	226.96	6.80	146.78	4.71
Tama	346.13	447.96	271.05	9.51	254.33	8.37
Taylor	301.70	317 59	249.33	8 43	.....	.....
Union	307.61	162.86	65 31	2.31	236.18	11.42
Van Buren	80.86	185.04	143.49	4 53	110.28	3.83
Wapello	805.88	1,308.57	638.43	19.92	306.24	10.52
Warren	280.89	233.40	71 81	2.20	98.02	3.39
Washington	155.54	116.83	67.67	2.11	84.69	3 26
Wayne	84.31	73.80	117.26	3.73	233.52	8.10
Webster	358.74	403.78	442.59	14.43	278.19	9.80
Winnebago	190.77	164.89	229.83	7.12	279.65	9.65
Winneshiek	116.83	8.93	2.12	.10	2.43	.11
Woodbury	2,683.16	677.12	485.15	12 32	505.68	19.28
Worth	110.67	60.64	65.50	2.07	57.63	1.72
Wright	173.46	141.12	104 66	3.33	133.52	4.69
Total	$ 32,438.94	$ 29,040.06	$26,434.91	$ 887.70	$22,059.62	$ 867.45
Total levy	1,546,143.02	1,589,853.70	.....	1,792,499.26	.....	1,577,396.30
Am't collected	1,513,704.08	1,560,813.64	.....	1,765,176.65	.....	1,554,469.23
Per ct. collect'd	.98	.98	....	.98	.....	.98

Note.—The general revenue and special university revenue levies of 1898 and 1899 are combined where the total levy, amount collected and per cent collected are shown. The same case applies to the levies of 1896 and 1897

STATEMENT No. 36.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties and state, as shown by the books in the auditor of state's office on the 30th day of June, 1901.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair	$ 30,494.69	Johnson	$ 31,603.00
Adams	36,640.74	Jones	24,976.53
Allamakee	64,234.45	Keokuk	28,267.19
Appanoose	44,092.12	Kossuth	106,197.69
Audubon	40,615.37	Lee	6,765.00
Benton	30,000 00	Linn	815.59
Black Hawk	18,255.54	Louisa	21,789.57
Boone	88,732.31	Lucas	29,387.47
Bremer	52,599.09	Lyon	119,290.53
Buchanan	5,519.16	Madison	56,331.22
Buena Vista	64,423 36	Mahaska	29,396.79
Butler	26,995.49	Marion	55,914.01
Calhoun	48,715.75	Marshall	30,501.07
Carroll	15,170.47	Mills	45,968.85
Cass	57,762.70	Mitchell	13,332.49
Cedar	24,265.43	Monona	31,192.60
Cerro Gordo	18,095.79	Monroe	60,912.14
Cherokee	63,623.90	Montgomery	45,772.23
Chickasaw	32,630.77	Muscatine	5,306.68
Clarke	45,862.19	O'Brien	101,500 00
Clay	62,310.52	Osceola	98,460.75
Clayton	47,274.94	Page	77,519.44
Clinton	.....	Palo Alto	46,989.23
Crawford	52,500.00	Plymouth	117,458.24
Dallas	48,933.74	Pocahontas	91,355.91
Davis	30,882.81	Polk	39,564.08
Decatur	105,336.43	Pottawattamie	84,465.69
Delaware	8,022 07	Poweshiek	54,996.66
Des Moines	9,226.57	Ringgold	112,000.00
Dickinson	63,117.83	Sac	17,992.43
Dubuque	1,570.00	Scott	.....
Emmet	63,037.47	Shelby	22,319.40
Fayette	69,509.47	Sioux	129,452.84
Floyd	23,705.46	Story	44,955.97
Franklin	30,749.11	Tama	40,567.45
Fremont	60,914.96	Taylor	54,092 61
Greene	42,224.58	Union	43,618 46
Grundy	22,443.45	Van Buren	27,148.86
Guthrie	45,155.07	Wapello	56,373.13
Hamilton	50,733.53	Warren	39,252.18
Hancock	43,808.28	Washington	39,737.03
Hardin	41,069.90	Wayne	126,073.31
Harrison	51,156.04	Webster	55,401.00
Henry	11,220.07	Winnebago	195,526.51
Howard	41,568.40	Winneshiek	29,083.93
Humbolt	25,756.46	Woodbury	99,713.00
Ida	26,972.00	Worth	36,850.53
Iowa	66,811.73	Wright	44,939.83
Jackson	25,160.84	State bonds	10,937.18
Jasper	62,549.08	Held by treasurer of state temporarily	63.34
Jefferson	27,993.33		
Total	.....		$4,752,513.71

STATEMENT No. 37.

Showing the condition of the school fund in the various counties as reported by the county auditors, January 1, 1901.

COUNTIES	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1901.
Adair	$ 1,026.69	$			$ 29,468.00	$	$	$ 30,494.69
Adams	888.54				35,752.20			36,640.74
Allamakee	2,203.59				61,045.86	985.00		64,234.45
Appanoose	1,168.76				42,848.36	75.00		44,092.12
Audubon	3,116.17				37,499.20			40,615.37
Benton	3,801.00				26,199.00			30,000.00
Black Hawk	3,165.54				15,090.00			18,255.54
Boone	3,161.35				82,695.96		2,875.00	88,732.31
Bremer	6,138.69				46,461.00			52,599.69
Buchanan	1,842.16				3,677.00			5,519.16
Buena Vista	6,332.95				58,090.41			64,423.36
Butler	1,366.89	112.50			24,997.60		518.50	26,995.49
Calhoun	2,515.75				46,200.00			48,715.75
Carroll	2,225.47				12,945.00			15,170.47
Cass	2,027.70				55,735.00			57,762.70
Cedar	3,714.43				27,551.00			31,265.43
Cerro Gordo	1,701.79				16,394.00			18,095.79
Cherokee	10,807.66	320.00			52,496.25			63,623.91
Chickasaw					32,630.77			32,830.77
Clarke	1,728.07	1,042.78			43,091.34			45,862.19
Clay	2,515.52				59,795.00			62,310.52
Clayton	2,083.94				45,191.00			47,274.94
Clinton								
Crawford	801.78				54,198.22			55,000.00
Dallas	1,717.64				47,216.10			48,933.74
Davis	622.00				30,260.81			30,882.81
Decatur	781.11	2,049.32			102,246.00	260.00		105,336.43
Delaware	404.27				7,617.80			8,022.07
Des Moines	300.00				9,891.57		519.09	10,710.66
Dickinson	1,540.00	866.67			60,711.16			63,117.83
Dubuque	1,120.00				910.00	160.00	500.00	2,690.00
Emmet	1,745.99	4,782.66			56,508.82			63,037.47
Fayette	15,434.47	160.00			53,915.00			69,509.47

STATEMENT No. 37.—CONTINUED.

COUNTIES.	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1901.
Floyd	$ 780.46				$ 22,925.00			$ 23,705.46
Franklin	12,155.00				18,594.11			30,749.11
Fremont	3,984.71	$ 2,893.00			54,037.25			60,914.96
Greene	3,422.05				38,802.53			42,224.58
Grundy	622.45				21,821.00			22,443.45
Guthrie	1,302.85				43,852.22			45,155.07
Hamilton	725.53				50,008.00			50,733.53
Hancock	1,000.28				42,808.00			43,808.28
Hardin	1,605.90				39,464.00			41,069.90
Harrison	335.00				50,821.04			51,156.04
Henry	2,255.07				8,965.00			11,220.07
Howard	7,428.06	931.34			33,209.00			41,568.40
Humbolt	4,601.42				21,155.04			25,756.46
Ida	5,391.00				21,581.00			26,972.00
Iowa	10,964.73				55,847.00			66,811.73
Jackson	1,460.84				23,700.00			25,160.84
Jasper	3,209.08				59,340.00			62,549.08
Jefferson	525.00				27,468.33			27,993.33
Johnson					31,603.00			31,603.00
Jones	4,898.53				20,078.00			24,976.53
Keokuk	1,780.02				26,487.17			28,267.19
Kossuth	4,718.21	8,198.48			93,281.00			106,197.69
Lee	535.00				9,865.00			10,400.00
Linn	49.86				2,500.00	$ 267.00		2,816.86
Louisa	1,850.00				19,939.57			21,789.57
Lucas	618.47				28,769.00			29,387.47
Lyon	3,472.23	7,256.23			108,562.07			119,290.53
Madison	3,300.47				52,630.75			55,931.22
Mahaska	1,861.79				27,535.00			29,396.79
Marion	1,949.03				52,104.98		$ 200.00	54,254.01
Marshall	4,066.07				26,435.00			30,501.07
Mills	3,299.18				42,669.67			45,968.85
Mitchell	550.00				12,782.49			13,332.49
Monona	3,487.60				27,705.00			31,192.60
Monroe	2,148.46				58,763.68			60,912.14

Montgomery	4,949.23				40,823.00			45,772.23
Muscatine	113.88				5,192.80			5,306.68
O'Brien	4,084.73				97,415.27			101,500.00
Osceola	5,261 91	5,000.00			88,198.84			98,460.75
Page	1,159.60				76,359.84			77,519.44
Palo Alto	1,347.83	640.00			45,001.40			46,989.23
Plymouth	6,913.24				110,545.00			117,458.24
Pocahontas	1,265.91				90,090.00			91,355.91
Polk	6,158 78				33,405.30			39,564.08
Pottawattamie	12,255.69				72,150.00			84,405.69
Poweshiek	1,507.66				53,489.00			54,996.66
Ringgold	306.00				99,694.00			100,000.00
Sac	1,254.89				16,437.54		300 00	17,992 43
Scott								
Shelby	1,504.40				20,815.00			22,319.40
Sioux	893.84				128,559.00			129,452.84
Story	1,350 97				43,605.00			44,955.97
Tama	5,718.48				33,848.97			39,567.45
Taylor					54,092 61			54,092.61
Union	725.01				42,893.45			43,618.46
Van Buren	2,675.08				24,473.78			27,148.86
Wapello	1,442.98				52,961.00		1,969.15	56,373.13
Warren	383 60				38,868.58			39,252.18
Washington	5,140.03				34,597.00			39,737.03
Wayne	1,409.31				124,664.00			126,073.31
Webster	1,701.48	1,172.70			52,526.82			55,401.00
Winnebago	552.46	2,676.66			189,677.39			192,906.51
Winneshiek	1,184.30				27,899.63			29,083.93
Woodbury	8,358.24				86,770.00	4,584.76		99,713.00
Worth	423.56				36,426.97			36,850.53
Wright	849.83	1,293.34			42,796.66			44,939.83
Total	$ 269,247 19	$ 39,395.68			$4,419,717.18	$ 6,331.76	$ 6,881.74	$4,741,573 55

STATEMENT NO. 38.

DESCRIPTION OF REAL ESTATE.

Bid in and held by the state for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East ¼ block 27, five acres	$ 155.00
West ½ block 21, Nassau's addition to Keokuk	250 00
Undivided ⅓, commencing on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county	250.00
Except the following tract sold to W. W. Belknap, as follows:	
Undivided ⅓ of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul railway: thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s ½ of section 1, township 65 north, range 5 west; also nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres in Wright county	400.00

Descriptive of real estate bid in by and still belonging to the state for school fund on foreclosure of mortgage given by the medical department of the State University at Keokuk.

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk	$ 2,930.00
Total estimated value of lands and lots not yet sold and under the control of the executive council	$ 3.985.00

The state also holds the note of L. E. Ayres, dated September 13, 1883, due in ten years for $600.00, taken in part payment for lots acquired from "Eads' loans," and sold by the state for the use of the permanent school fund.

STATEMENT No. 39.

ASSETS OF PERMANENT SCHOOL FUND.

Showing notes and mortgages remaining unpaid June 30, 1901.

BELONGING TO EADS' LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
July 19, 1856	L. J. Zwart and B. Zwart	$ 2,400.00	Balance after sale of mortgaged property.
August 13, 1856	W. G. Crawford and McCorkle	643.92	Balance after sale of mortgaged property.
June 27, 1856	John W. Stanton and Shaw	200.00	Balance after sale of mortgaged property.
July 12, 1856	George S. Hampton	5,000.00	Prior mortgage exhausted value of property and leaves this without security.
May 6, 1856	W. J. Gilbert and McBride	225.00	Balance due, personal judgment only.
December 16, 1856	T. J. Cannon	6,318.87	Considered worthless.
June 3, 1857	Benjamin Grossman	750.00	Mortgaged property sold, leaving this balance due.
November 19, 1856	R. W. Rothrock	1,185.00	Mortgaged property sold, leaving this balance due.
November 20, 1856	W. H. Leach	1,763.25	Mortgaged property sold, leaving this balance due.
November 19, 1856	Leach and McFarland	3,000 00	Worthless, on account of failure of consideration.
November 21, 1856	I. A. Goodrich	734.50	Mortgaged property sold, leaving this balance due.
November 19, 1856	Boyles, Stampel and Hugel	3,207.62	Mortgaged property sold, leaving this balance due.
November 18, 1856	B. Hugel	641.39	Mortgaged property sold, leaving this balance due.
October 15, 1856	T. J. Cannon	1,000.00	No security, worthless.
June 17, 1856	W. H. White	65.85	Mortgaged property sold, leaving this balance due.
January 2, 1857	Thomas Snyder	1,500.00	A prior lien on mortgaged property renders it worthless.
January 8, 1856	H. F. King	76.15	Mortgaged property sold, leaving this balance due.
May 8, 1856	George Andrews	1,250.00	Considered worthless.
August 19, 1856	James D. Eads	5,873.50	This balance due after payments made.
	Total	$35,834.05	

STATEMENT No. 40.

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds.

Bond No. 3, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws of 1864, dated November 1, 1871, interest payable on the first days of January and July in each year, at 6 per cent for...	$ 8,558.14
Bond No. 4, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 6 per cent for...	2,379.04
Total	$ 10,937.18

SUMMARY.

Showing the total amount of the permanent school fund, and how it was invested June 30, 1901, as shown by the books in this office, as follows:

Amount held by the several counties	$4,741,513.19
Amount in state bonds drawing 6 per cent interest	10,937.18
Amount of contracts on hand for real estate sold	600.00
Amount in state treasury temporarily	63.34
Total	$4,753,113.71

The above may be considered the entire available interest-bearing school fund of the state. In addition to this there are, as described in statement No. 38, lots and lands bought in by the state for the use of the school fund on foreclosure of mortgages belonging to the Ead's loans, and not yet resold, estimated in previous reports to be worth $3,985; this is not available and is not included in the foregoing summary. Neither are the notes and mortgages shown on preceding page included, because they are practically worthless.

There has been an increase in the permanent school fund, from the sale of school lands, since last report, of $6,802.87.

STATEMENT No. 41.

Showing the apportionment of the interest of the permanent school fund made by the Auditor of State on the fourth day of September, A. D. 1899, as provided by sections 89 and 2847 of the Code, on the basis of sixteen and twenty-four one-hundredths cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1899, was $4,724,804.32, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1899.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,777	$ 30,744.69	.....	$ 809.52	$ 809.52	$ 938.28	$ 128 66	.....
Adams	4,782	34,640.74	$ 31.64	866.02	866 02	776.60	.....	$ 89.42
Allamakee	6,473	63,056 58	.....	1,576.42	1,576.42	1,051.22	.....	525.20
Appanoose	8,569	44,092.12	.....	1,102.30	1,102.30	1,391.61	289.31	.....
Audubon	4,543	44,115.37	.....	1,156.21	1,156.21	737.78	.....	418.43
Benton	7,957	30,000.00	241 92	750.00	750.00	1,292.22	542.22	.....
Black Hawk	9,428	18,255.54	.....	456.39	456.39	1,531.11	1,074.72	.....
Boone	9,372	94,732.31	.....	2,368.31	2,368.31	1,522 01	.....	846.30
Bremer	5,169	52,599.69	.....	1,314.99	1,314.99	839 45	.....	475 54
Buchanan	6,539	9,819 16	.....	245 48	245 48	1,061.93	816 45	.....
Buena Vista	5,632	64,423.36	.....	1,607 16	1,607 16	914 64	.....	692.52
Butler	5,985	26,995.49	138.70	674 88	674.88	971.96	297.08	.....
Calhoun	5,831	64,715 75	.....	1,587.89	1,587.89	946.95	.....	640.94
Carroll	7,482	20,170.47	.....	549.12	549 12	1,215 08	665.96	.....
Cass	7,678	57,962.70	.....	1,449 07	1,449.07	1,246 91	.....	202.16
Cedar	6,277	38,265 43	.....	956.63	956.63	1,019 38	62.75	.....
Cerro Gordo	6,413	18,095 79	.....	452 40	452.40	1,041 47	589.07	.....
Cherokee	5,862	63,623.91	.....	1,690.60	1,690.60	951 99	.....	738.61
Chickasaw	5,620	32,630.77	.....	815 77	815.77	912.69	96.92	.....
Clarke	4,027	45,862 19	.....	1,146.56	1,146.56	653.98	.....	492.58
Clay	4,245	62,310 52	.....	1,557.76	1,557.76	689.39	.....	868.37
Clayton	9,370	47,649.94	.....	1,191.25	1,191.25	1,521 69	330.44	.....
Clinton	14,617	.....	.....	.....	.....	2,373.80	2,373 80	.....
Crawford	7,702	75,000.00	.....	1,960 92	1,960.92	1,250.80	.....	710.12
Dallas	7,477	46,533 74	.....	1,163.34	1,163 34	1,214 26	50 92	.....
Davis	5,324	30,882.81	.....	772.07	772 07	864 62	92.55	.....
Decatur	6,327	99,499.43	.....	2,385.27	2,385.27	1,027.50	.....	1,357.77

STATEMENT No. 41—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1899.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Delaware	6,049	13,022.07	.....	325.55	325.55	982.36	656.81	.....
Des Moines	12,415	13,733.57	.....	350.71	350.71	2,016.20	1,665.49	.....
Dickinson	2,371	68,117.83	.....	1,702.95	1,702.95	385.05	.....	1,317.90
Dubuque	19,639	2,690.00	.....	84.73	84.73	3,189.37	3,104.64	.....
Emmet	2,922	63,037.47	.....	1,575.94	1,575.94	474.53	.....	1,101.41
Fayette	8,831	69,509.47	.....	1,737.73	1,737.73	1,434.15	.....	303.58
Floyd	5,894	23,705.46	.....	592.64	592.64	957.18	364.54	.....
Franklin	4,924	35,749.11	.....	893.72	893.72	799.66	.....	94.06
Fremont	6,130	59,914.96	.....	1,443.01	1,443.01	995.51	.....	447.50
Greene	5,787	45,224.58	.....	1,130.61	1,130.61	939.81	.....	190.80
Grundy	5,042	22,443.45	.....	561.08	561.08	818.82	257.74	.....
Guthrie	6,471	32,155.07	.....	756.65	756.65	1,050.89	294.24	.....
Hamilton	6,290	46,691.53	.....	1,267.29	1,267.29	1,021.50	.....	245.79
Hancock	4,344	43,808.28	.....	997.98	997.98	705.47	.....	292.51
Hardin	7,418	41,069.90	.....	1,026.75	1,026.75	1,204.68	177.93	.....
Harrison	8,388	49,156.04	.....	1,228.90	1,228.90	1,362.21	133.31	.....
Henry	5,497	14,220.07	.....	355.50	355.50	892.71	537.21	.....
Howard	4,669	41,568.40	.....	1,039.21	1,039.21	758.25	.....	280.96
Humboldt	4,289	28,656.46	.....	716.41	716.41	696.53	.....	19.88
Ida	4,244	26,972.00	.....	674.30	674.30	689.23	14.93	.....
Iowa	6,417	75,674.50	.....	1,960.89	1,960.89	1,042.12	.....	918.77
Jackson	8,158	25,160.84	.....	629.02	629.02	1,324.86	695.84	.....
Jasper	8,455	62,549.08	.....	1,563.72	1,563.72	1,373.09	.....	190.63
Jefferson	5,258	27,993.33	.....	699.83	699.83	853.90	154.07	.....
Johnson	7,647	31,418.40	.....	785.46	785.46	1,241.87	456.41	.....
Jones	6,905	31,976.53	.....	799.41	799.41	1,121.37	321.96	.....
Keokuk	8,606	28,267.19	.....	699.73	699.73	1,397.61	697.88	.....
Kossuth	7,220	106,443.69	.....	2,661.09	2,661.09	1,172.53	.....	1,488.56
Lee	13,056	12,000.00	.....	318.61	318.61	2,120.29	1,801.68	.....
Linn	18,537	9,341.86	.....	250.22	250.22	3,010.42	2,760.20	.....
Louisa	4,359	21,789.57	.....	544.74	544.74	707.90	163.16	.....
Lucas	5,095	29,387.47	.....	734.68	734.68	827.43	92.75	.....
Lyon	4,465	115,671.25	.....	2,891.78	2,891.78	725.12	.....	2,166.66
Madison	5,863	67,031.22	.....	1,675.78	1,675.78	952.15	.....	723.63
Mahaska	11,204	29,396.79	.....	734.92	734.92	1,819.53	1,084.61	.....

Marion	8,296	55,254.01		1,381.35	1,381.35	1,347.27		34.08
Marshall	8,907	30,501.07		762.53	762.53	1,446.50	683.97	
Mills	5,894	46,168.85		1,154.22	1,154.22	957.19		197.03
Mitchell	4,979	17,532.49		438.31	438.31	808.59	370.28	
Monona	6,225	31,192.60		768.63	768.63	1,010.94	242.31	
Monroe	5,699	60,912.14		1,522.80	1,522.80	925.52		597.28
Montgomery	5,922	45,772.23		1,144.30	1,144.30	961.73		182.57
Muscatine	8,468	9,006.68		225.17	225.17	1,375.20	1,150.03	
O'Brien	5,847	112,000.00		2,800.00	2,800.00	949.55		1,850.45
Osceola	3,061	98,460.75		2,461.52	2,461.52	497.12		1,964.40
Page	7,515	77,519.44		1,937.98	1,937.98	1,220.44		717.54
Palo Alto	4,487	46,989.23		1,174.73	1,174.73	728.69		446.04
Plymouth	8,004	121,506.24		3,037.66	3,037.66	1,299.85		1,737.81
Pocahontas	4,798	91,355.91		2,283.90	2,283.90	779.20		1,504.70
Polk	24,402	49,564.08		1,239.10	1,239.10	3,962.88	2,723.78	
Pottawattamie	17,321	84,405.60		2,110.14	2,110.14	2,812.93	702.79	
Poweshiek	6,145	54,996.66		1,374.91	1,374.91	997.95		376.96
Ringgold	5,775	64,000.00		1,489.88	1,489.88	937.86		552.02
Sac	5,681	21,292.43	121.86	493.56	493.56	922.59	429.03	
Scott	16,180					2,627.63	2,627.63	
Shelby	6,368	24,319.40		585.83	585.83	1,034.16	448.33	
Sioux	8,309	131,452.84		3,638.97	3,638.97	1,349.38		2,289.59
Story	7,103	49,955.97		1,248.90	1,248.90	1,153.53		95.37
Tama	7,671	44,567.45		1,114.18	1,114.18	1,245.77	131.59	
Taylor	6,217	54,092.61		1,352.31	1,352.31	1,009.64		342.67
Union	6,231	43,618.46		1,090.46	1,090.46	1,011.91		78.55
Van Buren	5,707	26,998.53		674.96	674.96	926.82	251.86	
Wapello	10,134	56,373.13		1,409.33	1,409.33	1,645.67	236.43	
Warren	6,923	39,252.18		981.30	981.30	1,124.30	143.00	
Washington	6,281	39,737.03		993.42	993.42	1,020.03	26.61	
Wayne	6,001	72,873.30		1,821.83	1,821.83	974.56		847.27
Webster	9,059	54,401.00		1,352.65	1,352.65	1,471.18	118.53	
Winnebago	4,125	117,681.51		2,554.95	2,554.95	669.90		1,885.05
Winneshiek	7,834	29,083.93		727.10	727.10	1,272.24	545.14	
Woodbury	18,492	97,013.00	1,630.30	2,425.32	2,425.32	3,003.10	577.78	
Worth	3,775	36,850.53		921.26	921.26	613.06		308.20
Wright	6,283	44,939.83		1,123.50	1,123.50	1,020.36		103.14
State bonds		10,937.18						
Total	727,456	$ 4,724,804.32	$ 2,164.42	$ 117,834.83	$ 117,834.83	$ 118,138.85	$ 34,255.34	$ 33,951.32
Interest on state bonds				304.02	304.02			304.02
Grand Total	727,456	$ 4,724,804.32	$ 2,164.42	$ 118,138.85	$ 118,138.85	$ 118,138.85	$ 34,255.34	$ 34,255.34

STATEMENT NO. 42.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the fifth day of March, A. D. 1900, as provided by sections 89 and 2847 of the Code, on the basis of sixteen and thirty-one one-hundreths cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1900, was $4,748,004.16, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1900.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	$ 5,727	$ 30,744.69	.....	$ 809.52	$ 809.52	$ 934.07	$ 124.55	.....
Adams	4,670	36,640.74	$ 31.64	903.79	903.79	761.68	.....	$ 142.11
Allamakee	6,354	63,056.58	.....	1,576.42	1,576.42	1,036.34	.....	540.08
Appanoose	8,893	44,092.12	.....	1,102.30	1,102.30	1,450.45	348.15	.....
Audubon	4,638	44,115.37	.....	1,102.88	1,102.88	756.46	.....	346.42
Benton	7,936	30,000.00	241.92	750.00	750.00	1,294.36	544.36	.....
Black Hawk	9,630	18,255.54	.....	456.39	456.39	1,570.65	1,114.26	.....
Boone	9,512	88,732.31	.....	2,337.97	2,237.97	1,551.41	.....	786.56
Bremer	5,191	52,599.69	.....	1,314.99	1,314.99	846.65	.....	468.34
Buchanan	6,564	9,819.16	.....	245.48	245.48	1,070.59	825.11	.....
Buena Vista	5,602	64,423.36	.....	1,610.58	1,610.58	913.69	.....	696.89
Butler	5,919	26,995.49	138.70	674.88	674.88	565.39	290.51	.....
Calhoun	5,892	53,715.75	.....	1,410.88	1,410.88	960.99	.....	449.89
Carroll	7,437	15,170.47	.....	501.48	501.48	1,212.97	711.49	.....
Cass	7,602	57,762.70	.....	1,448.60	1,448.60	1,239.89	.....	208.71
Cedar	6,311	34,265.43	.....	864.40	864.40	1,029.32	164.92	.....
Cerro Gordo	6,342	18,095.79	.....	452.40	452.40	1,034.38	581.98	.....
Cherokee	5,560	63,623.91	.....	1,590.60	1,590.60	906.84	.....	683.76
Chickasaw	5,865	32,630.77	.....	815.77	815.77	956.58	140.81	.....
Clarke	4,059	45,862.19	.....	1,146.56	1,146.56	662.02	.....	484.54
Clay	4,210	62,310.52	.....	1,557.76	1,557.76	686.65	.....	871.11
Clayton	9,276	47,649.94	.....	1,188.12	1,188.12	1,512.92	324.80	.....
Clinton	14,213	.....	.....	.....	.....	2,318.14	2,318.14	.....
Crawford	7,818	65,000.00	.....	1,787.16	1,787.16	1,275.12	.....	512.04
Dallas	7,378	48,933.74	.....	1,213.95	1,213.95	1,203.35	.....	10.60
Davis	5,210	30,882.81	.....	772.07	772.07	849.75	77.68	.....
Decatur	6,402	99,836.43	.....	2,494.18	2,494.18	1,044.17	.....	1,450.01

Deleware	5,968	8,022 07		324.85	324.85	973.38	648.53	
Des Moines	12,508	12,833.57		326.02	326.02	2,054.73	1,728.71	
Dickinson	19,213	63,117.83		1,612 67	1,612.67	393.56		1,219 11
Dubuque	19,748	2,690 00		67.25	65 25	3,220.90	3,153.65	
Emmet	3,162	63,037.47		1,575.94	1,575.94	515 72		1,060 22
Fayette	9,026	69,509.47		1,737.73	1,737.73	1,472.14		265.59
Floyd	5,809	23,705.46		592.64	592.64	947.45	354.81	
Franklin	4,838	30,749.11		807 28	807.28	789 08		18.20
Fremont	6,040	60,914.96		1,506.34	1,506 34	985.12		521.22
Greene	5,726	42,224.58		1,092 27	1,092.27	933.91		158.36
Grundy	4,801	22,443.45		561.08	461 08	783 04	221.96	
Guthrie	6,405	40,155 07		912.78	912 78	1,044.66	131.88	
Hamilton	6,293	49,691.53		1,188.05	1,188 05	1,026.39		161.66
Hancock	4,589	43,808.28		1,095.20	1,095.20	748.47		346.73
Hardin	7,487	41,069.90		1,026 75	1,026 75	1,221 13	194.38	
Harrison	8,546	49,156.04		1,228.90	1,228.90	1,393 85	164 95	
Henry	5,564	12,220.07		332 58	332 58	907.49	574.91	
Howard	4,890	41,568.40		1,039.21	1,039.21	797 56		241.65
Homboldt	4,195	25,756.46		716.00	716.00	684.20		31.80
Ida	4,460	26,972 00		674.30	674.30	727 43	53.13	
Iowa	6,238	66,811.73		1,841 28	1,841.28	1,017.42		823.86
Jackson	8,146	25,160.84		629.02	629.02	1,328.61	699.59	
Jasper	8,484	62,549.08		1,563.72	1,563.72	1,383.74		179.98
Jefferson	5,231	27,993.33		699.83	699.83	853.18	153.35	
Johnson	7,497	31,418.40		785.46	785.46	1,222.76	437.30	
Jones	6,721	31 976 53		799.41	799.41	1,096.20	296.79	
Keokuk	8,706	28,267.19		706.68	706.68	1,419.95	713.27	
Kossuth	7,520	106,647.69		2,765.15	2,765.15	1,226.51		1,538.64
Lee	12,938	12,000.00		300.00	300.00	2,110.19	1,810.19	
Linn	18,674	5,941.86		216.08	216.08	3,045.73	2,829.65	
Louisa	4,274	21,789.57		544.74	544.74	697.09	152.35	
Lucas	5,200	29,387.47		734.68	734 68	818.12	113.44	
Lyon	4,522	119,290.53		2,960.30	2,960.30	737.54		2,222 76
Madison	5,676	67,031.22		1,675.78	1,675.78	925.76		750.02
Mahaska	10,690	29,396.79		734.92	734.92	1,743.54	1,008.62	
Marion	8,118	55,254.01		1,381.35	1,381 35	1,324.05		57.30
Marshall	9,336	30,501.07		762 53	762 53	1,522 70	760.17	
Mills	5,756	45,968.85		1,149.64	1,149.64	938.80		210.84
Mitchell	5,113	17,532.49		438.31	438.31	833.93	395.62	
Monona	6,311	31,192.60		779.82	779.82	1,029.32	249.50	
Monroe	5,957	60,912.14		1,522.80	1,522.80	971.59		551.21
Montgomery	5,759	45,772.23		1,144 30	1,144.30	939.29		205.01
Muscatine	8,518	7,006.68		177.60	177.60	1,389.29	1,211.69	
O'Brien	5,699	101,500 00		2,581.11	2,581.11	929.51		1,651.60
Osceola	3,073	98,460.75		2,461.52	2,461.52	501.21		1,960.31
Page	7,609	77,519.44		1,937 98	1,937.98	1,241.03		696.95
Palo Alto	4,501	46,989.23		1,174.73	1,174.73	734 11		440.62
Plymouth	7,955	117,458.24		3,007.05	3,007.05	1,297.46		1,709.59
Pocahontas	4,893	91,355.91		2,283.90	2,283.90	798.05		1,485.85
Polk	25,095	49,564.08		1,239.10	1,239.10	4,092.99	2,853.89	

STATEMENT NO. 42—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1900.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency	Excess payable to revenue.
Pottawattamie	15,599	84,405.69	.....	2.110 14	2,110. 14	2,544 20	434 06	.....
Poweshiek	5,952	54,996. 66	.....	1,374.91	1,374.91	970.77	.....	404 14
Ringgold	5,578	70,000.00	.....	1,692.85	1,692.85	909.77	.....	783.08
Sac	5,848	21,292 43	121.86	532.31	532.31	953.81	421.50	.....
Scott	15,969	.....	.....	.....	.....	2,604.54	2,604 54	.....
Shelby	6,457	22,319.40	.....	562.63	562 63	1,053.14	490.51	.....
Sioux	8,266	129,452.84	.....	3,247.15	3,247.15	1,348.18	.....	1,898.97
Story	7,024	46,955.97	.....	1,241.42	1,241.42	1,145 61	.....	95 81
Tama	7,924	44,567.45	.....	1,114.18	1,114.18	1,292.40	178 22	.....
Taylor	6,135	54,092.61	.....	1,352.31	1,352.31	1,000.62	.....	351.69
Union	6,251	43,618.46	.....	1,090.46	1,090 46	1,019.54	.....	70 92
Van Buren	5,410	27,148 86	.....	678.31	678 31	882.37	204.06	.....
Wapello	11,077	56,373 13	.....	1,409.33	1,409.33	1,806.66	397.33	.....
Warren	6,838	39,252.18	.....	981.30	981.30	1,115.28	133.98	.....
Washington	6.272	39,737.03	.....	993.42	993.42	1,022.96	29.54	.....
Wayne	5,886	109,373.30	.....	2,439.35	2,439.35	960 00	.....	1,479 35
Webster	9,149	55,401.00	.....	1,362.31	1,362 31	1,492.20	129.89	.....
Winnebago	4,201	172,681.51	.....	3,421.93	3.421.63	685.17	.....	2,736.46
Winneshiek	7,756	29,083.93	.....	727.10	727 10	1,265.00	537 90	.....
Woodbury	19,209	97,013.00	1,630.30	2,425 32	2,425.32	3,132.99	707.67	.....
Worth	3.668	36,850.53	.....	921.26	921 26	598.25	.....	323.01
Wright	6,327	44,939 83	.....	1,123.50	1,123.50	1,031.93	.....	91 57
State bonds	....	10,937 18	.....	.....	.....	.....	.....	.....
Total	727,775	$ 4,748,004.16	$ 2,164.42	$ 118,346.95	$ 118,346 95	$ 118,700.10	$ 34,748 29	$ 34,395.14
Interest on state bonds	.....	.....	.....	353.15	353.15	.....	.....	353 15
Grand total	727,775	$ 4,748,004.16	$ 2,164 42	$ 118,700.10	$ 118,700.10	$ 118,700.10	$ 34,748 29	$ 34,748.29

STATEMENT No. 43.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the third day of September, A. D. 1900, as provided by sections 89 and 2847 of the Code, on the basis of sixteen and thirty-one one-hundredths cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1900, was $4,748,004.16, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1900.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,727	$ 30,744.69	.....	$ 809.52	$ 809 52	$ 934.07	$ 124.55	.....
Adams	4,670	36,640.74	$ 31 64	903.79	903.79	761 68	.....	$ 142 11
Allamakee	6,354	63,056.58	.....	1,576.42	1,576.42	1,036.34	.....	540 08
Appanoose	8,893	44,092 12	.....	1,102.30	1,102.30	1,450.45	348.15	.....
Audubon	4,638	44,115.37	.....	1,102.88	1,102.88	756.46	.....	346 42
Benton	7,936	30,000.00	241.92	750.00	750.00	1,294 36	544.36	.....
Black Hawk	9,630	18,255.54	.....	456.39	456.39	1,570.65	1,114 26	.....
Boone	9,512	88,732.31	.....	2,337.97	2,337.97	1,551.41	.....	786 56
Bremer	5,191	52,599.69	.....	1,314.99	1,314.99	846 65	.....	468.34
Buchanan	6,564	9,819.16	.....	245.48	245.48	1,070.59	825.11	.....
Buena Vista	5,602	64,423 36	.....	1,610.58	1,610.58	913.69	.....	696 89
Butler	5,919	26,995.49	138.70	674.88	674.88	965.39	290.51	.....
Calhoun	5,892	53,715.75	.....	1,410.88	1,410.88	960.99	.....	449.89
Carroll	7,437	15,170.47	.....	501.48	501.48	1,212.97	711.49	.....
Cass	7,602	57,762.70	.....	1,448.60	1,448.60	1,239.89	.....	208.71
Cedar	6,311	34,265 43	.....	864 40	864.40	1,029.32	164.92	.....
Cerro Gordo	6,342	18,095.79	.....	452.40	452.40	1,034.38	581.98	.....
Cherokee	5,560	63,623 91	.....	1,590.60	1,590.60	900.84	.....	683.76
Chickasaw	5,865	32,630 77	.....	815.77	815.77	956.58	140.81	.....
Clarke	4,059	45,862.19	.....	1,146 56	1,146.56	662.02	.....	484.54
Clay	4,210	62,310.52	.....	1,557.76	1,557.76	686.65	.....	871.11
Clayton	9,276	47,649.94	.....	1,188.12	1,188.12	1,512.92	324.80	.....
Clinton	14,213	.....	.....	.....	.....	2,318.14	2,318.14	.....
Crawford	7,818	65,000.00	.....	1,787.16	1,787.16	1,275.12	.....	512 04
Dallas	7,378	48,933.74	.....	1,213.95	1,213.95	1,203.35	.....	10.60
Davis	5,210	30,882 81	.....	772.07	772.07	849.75	77.68	.....

STATEMENT No. 43—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1900.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Decatur	$ 6,402	$ 99,836 43	.....	$ 2,494.18	$ 2,424.18	$ 1,044.17	.....	$ 1,450.01
Delaware	5,968	8,022.07	.....	324.85	324.85	973.38	648 53	.....
Des Moines	12,598	12,833.57	.....	326.02	326.02	2,054.73	1,728.71	.....
Dickinson	2,413	63,117.83	.....	1,612.67	1,612.67	393.56	.....	1,219.11
Dubuque	19,748	2,690.00	.....	67.25	67.25	3,220.90	3,153 65	.....
Emmet	3,162	63,037.47	.....	1,575.94	1,575.94	515.72	.....	1,060.22
Fayette	9,026	69,509.47	.....	1,737.73	1,737.73	1,472.14	.....	265.59
Floyd	5,809	23,705.46	.....	592.64	592 64	947.45	354.81	.....
Franklin	4,838	30,749 11	.....	807.28	807.28	789.08	.....	18.20
Fremont	6,040	60,914.96	.....	1,506.34	1,506.34	985.12	.....	521.22
Greene	5,726	42,224.58	.....	1,092.27	1,092.27	933.91	.....	158.36
Grundy	4,801	22,443.45	.....	561.08	561.08	783.04	221.96	.....
Guthrie	6,405	40,155.07	.....	912.78	912.78	1,044 66	131.88	.....
Hamilton	6,293	49,691.53	.....	1,188.05	1,188.05	1,026.39	.....	161.66
Hancock	4,589	43,808.28	.....	1,095.20	1,095.20	748.47	.....	346.73
Hardin	7,487	41,069.90	.....	1,026.75	1,026.75	1,221.13	194.38	.....
Harrison	8,546	49,156.04	.....	1,228.90	1,228.90	1,393.85	164.95	.....
Henry	5,564	12,220 07	.....	332.58	332.58	907.49	574.91	.....
Howard	4,890	41,568.40	.....	1,039.21	1,039.21	797.56	.....	241.65
Humboldt	4,195	25,756.46	.....	716.00	716.00	684.20	.....	31.80
Ida	4,460	26,972.00	.....	674.30	674.30	727.43	53.13	.....
Iowa	6,238	66,811.73	.....	1,841.28	1,841.28	1,017.42	.....	823.86
Jackson	8,146	25,160.84	.....	629.02	629.02	1,328.61	699.59	.....
Jasper	8,484	62,549.08	.....	1,563.72	1,563.72	1,383.74	.....	179.98
Jefferson	5,231	27,993.33	.....	699 83	699.83	853.18	153.35	.....
Johnson	7,497	31,418.40	.....	785.46	785.46	1,222.76	437.30	.....
Jones	6,721	31,976.53	.....	799.41	799.41	1,096.20	296 79	.....
Keokuk	8,706	28,267.19	.....	706.68	706.68	1,419.95	713.27	.....
Kossuth	7,520	106,647.69	.....	2,765.15	2,765.15	1,226.51	.....	1,538.64
Lee	12,938	12,000 00	.....	300.00	300 00	2,110.19	1,810.19	.....
Linn	18,674	5,941.86	.....	216.08	216.08	3,045.73	2,829.65	.....
Louisa	4,274	21,789.57	.....	544.74	544.74	697.09	152,35	.....
Lucas	5,200	29,387.47	.....	734.68	734.68	848.12	113 44	.....
Lyon	4,522	119,290.53	.....	2,960.30	2,960.30	737.54	.....	2,222.76

Madison	5,676	67,031.22		1,675.78	1,675.78	925.76		750.02
Mahaska	10,690	29,396.79		734.92	734.92	1,743.54	1,008.62	
Marion	8,118	55,254.01		1,381.35	1,381.35	1,324.05		57.30
Marshall	9,336	30,501.07		762.53	762.53	1,522.70	760.17	
Mills	5,756	45,968.85		1,149.64	1,149.64	938.80		210.84
Mitchell	5,113	17,532.49		438.31	438.31	833.93	395.62	
Monona	6,311	31,192.60		779.82	779.82	1,029.32	249.50	
Monroe	5,957	60,912.14		1,522.80	1,522.80	971.59		551.21
Montgomery	5,759	45,772.23		1,144.30	1,144.30	939.29		205.01
Muscatine	8,518	7,006.68		177.60	177.60	1,389.29	1,211.69	
O'Brien	5,699	101,500.00		2,581.11	2,581.11	929.51		1,651.60
Osceola	3,073	98,460.75		2,461.52	2,461.52	501.21		1,960.31
Page	7,609	77,519.44		1,937.98	1,937.98	1,241.03		696.95
Palo Alto	4,501	46,980.23		1,174.73	1,174.73	734.11		440.62
Plymouth	7,955	117,458.24		3,007.05	3,007.05	1,297.46		1,709.59
Pocahontas	4,893	91,355.91		2,283.90	2,283.90	798.05		1,485.85
Polk	25,095	49,564.08		1,239.10	1,239.10	4,092.99	2,853.89	
Pottawattamie	15,599	84,405.69		2,110.14	2,110.14	2,544.20	434.06	
Poweshiek	5,952	54,996.60		1,374.91	1,374.91	970.77		404.14
Ringgold	5,578	70,000.00		1,692.85	1,692.85	909.77		783.08
Sac	5,848	21,292.43	121.86	532.31	532.31	953.81	421.50	
Scott	15,969					2,604.54	2,604.54	
Shelby	6,457	22,319.40		562.63	562.63	1,053.14	490.51	
Sioux	8,266	129,452.84		3,247.15	3,247.15	1,348.18		1,898.97
Story	7,024	46,955.97		1,241.42	1,241.42	1,145.61		95.81
Tama	7,924	44,567.45		1,114.18	1,114.18	1,292.40	178.22	
Taylor	6,135	54,092.61		1,352.31	1,352.31	1,000.62		351.69
Union	6,251	43,618.46		1,090.46	1,090.46	1,019.54		70.92
Van Buren	5,410	27,148.86		678.31	678.31	882.37	204.06	
Wapello	11,077	56,373.13		1,409.33	1,409.33	1,806.66	397.33	
Warren	6,838	39,252.18		981.30	981.30	1,115.28	133.98	
Washington	6,272	39,737.03		993.42	993.42	1,022.96	29.54	
Wayne	5,886	109,373.30		2,439.35	2,439.35	960.00		1,479.35
Webster	9,149	55,401.00		1,362.31	1,362.31	1,492.20	129.89	
Winnebago	4,201	172,681.51		3,421.63	3,421.63	685.17		2,736.46
Winneshiek	7,756	29,083.93		727.10	727.10	1,265.00	537.90	
Woodbury	19,209	97,013.00	1,630.30	2,425.32	2,425.32	3,132.99	707.67	
Worth	3,668	36,850.53		921.26	921.26	598.25		323.01
Wright	6,327	44,939.83		1,123.50	1,123.50	1,031.93		91.57
State bonds		10,937.18						
Total	727,775	$ 4,748,004.16	$ 2,164.42	$ 118,346.95	$ 118,346.95	$ 118,700.10	$ 34,748.29	$ 34,395.14
Int. on state bonds				353.15	353.15			353.15
Grand total	727,775	$ 4,748,004.16	$ 2,164.42	$ 118,700.10	$ 118,700.10	$ 118,700.10	$ 34,748.29	$ 34,748.29

STATEMENT No. 44.

Showing the apportionment of the interest of the permanent school fund made by the Auditor of State on the fourth day of March, A. D. 1901, as provided by sections 89 and 2847 of the Code, on the basis of fourteen and ninety-one one-hundredths cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1901, was $4,750,510.72, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of Youth.	Amount of permanent fund held by counties and state January 1, 1901.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,786	$ 30,494.69	.....	$ 657.76	$ 657.76	$ 862.69	$ 204.93	.....
Adams	4,573	36,640.74	$ 31.64	840.71	840.71	681.83	.....	$ 158.88
Allamakee	6,307	64,234.45	.....	1,457.12	1,457.12	940.37	.....	516.75
Appanoose	8,708	44,092.12	.....	1,011.67	1,011.67	1,298.36	286.69	.....
Audubon	4,853	40,615.37	.....	944.37	944.37	723.58	.....	220.79
Benton	7,926	30,000.00	241.92	688.34	688.34	1,181.77	493.43	.....
Black Hawk	9,716	18,255.54	.....	418.86	418.86	1,448.66	1,029.80	.....
Boone	8,977	88,732.31	.....	2,035.92	2,035.92	1,338.47	.....	697.45
Bremer	5,371	52,599.69	.....	1,206.87	1,206.87	800.82	.....	406.05
Buchanan	6,638	5,519.16	.....	135.55	135.55	989.73	854.18	.....
Beuna Vista	5,663	64,423.36	.....	1,478.16	1,478.16	844.35	.....	633.81
Butler	5,745	26,995.49	138.70	619.40	619.40	856.58	237.18	.....
Calhoun	6,070	48,715.75	.....	2,180.08	1,180.08	905.04	.....	275.04
Carroll	7,289	15,170.47	.....	348.08	348.08	1 086.79	738.71	.....
Cass	7,460	57,762.70	.....	1,325.34	1,325.34	1,112.29	.....	213.05
Cedar	6,323	28,265.43	.....	752.11	752.11	942 76	190.65	.....
Cerro Gordo	6,397	18,095.79	.....	415.20	415.20	953 79	538 59	.....
Cherokee	5,588	63,623.91	.....	1,459.81	1,459.81	833.17	.....	626.64
Chicasaw	5,480	32,630.77	.....	748.70	748.70	817 07	68.37	.....
Clarke	4,028	45,862.19	.....	1,052.28	1,052 28	600.57	.....	451.71
Clay	4,348	62,310.52	.....	1,429.68	1,429.66	648.29	.....	781.39
Clayton	9,226	47,274 94	.....	1,086.56	1,086.56	1,375.60	289.04	.....
Clinton	14,645	.....	.....	.....	.....	2,183.57	2,183 57	.....
Crawford	7,735	55,000.00	.....	1,351.15	1,351.15	1,153.29	.....	197.86
Dallas	7,381	48,933 74	.....	1,122.76	1,122.76	1,100.51	.....	22.25
Davis	5,201	30,882.81	.....	708 59	708.59	775.47	66.88	.....
Decatur	6,188	105,336.43	.....	2,398.05	2,398.05	922.63	.....	1,475.42

Delaware	5,991	8,022.07	.....	184.07	184.07	893.26	709.19	.....
Des Moines	12,464	10,710.66	.....	254.71	254.71	1,858.38	1,603.67	.....
Dickinson	2,598	63,117.83	.....	1,448.20	1,448.20	387.36	.....	1,060.84
Dubuque	19,919	2,690.00	.....	61.72	61.72	2,969.92	2,908.20	.....
Emmet	3,292	63,037.47	.....	1,446.36	1,446.36	490.84	.....	955.52
Fayette	9,372	69,509.47	.....	1,594.86	1,594.86	1,397.37	.....	197.49
Floyd	5,675	23,705.46	.....	543.91	543.91	846.14	302.23	.....
Franklin	4,709	30,749.11	.....	705.52	705.52	711.06	5.54	.....
Fremont	5,887	60,914.96	.....	1,397.66	1,397.66	877.75	.....	519.91
Greene	6,029	42,224.58	.....	968.82	968.82	898.92	.....	69.90
Grundy	4,590	22,443.45	.....	514.95	514.95	684.37	169.42	.....
Guthrie	6,388	45,155.07	.....	1,027.12	1,027.12	952.45	.....	74.67
Hamilton	6,940	50,733.53	.....	1,152.42	1,152.42	1,034.75	.....	117.67
Hancock	4,557	43,808.28	.....	1,005.16	1,005.16	679.45	.....	325.71
Hardin	7,355	41,069.90	.....	942.33	942.33	1,096.63	154.30	.....
Harrison	8,504	51,156.04	.....	1,150.91	1,150.91	1,267.95	117.04	.....
Henry	5,616	11,220.07	.....	260.94	260.94	837.35	576.41	.....
Howard	4,780	41,568.40	.....	953.77	953.77	712.70	.....	241.07
Humboldt	4,282	25,756.46	.....	590.97	590.97	638.45	47.48	.....
Ida	4,351	26,972.00	.....	618.86	618.86	648.73	29.87	.....
Iowa	6,275	66,811.73	.....	1,532.96	1,532.96	935.60	.....	597.36
Jackson	8,084	25,160.84	.....	577.30	577.30	1,205.32	628.02	.....
Jasper	8,414	62,549.08	.....	1,435.16	1,435.16	1,254.53	.....	180.63
Jefferson	5,299	27,993.33	.....	642.26	642.26	790.08	147.82	.....
Johnson	7,379	31,603.00	.....	721.48	721.48	1,100.21	378.73	.....
Jones	6,778	24,976.53	.....	581.94	581.94	1,010.60	428.66	.....
Keokuk	8,674	28,267.19	.....	648.58	648.58	1,293.29	644.71	.....
Kossuth	7,502	106,197.69	.....	2,436.64	2,436.64	1,118.55	.....	1,318.09
Lee	12,087	10,400.00	.....	245.08	245.08	1,802.17	1,557.09	.....
Linn	18,498	2,816.86	.....	89.01	89.01	2,758.05	2,669.04	.....
Louisa	4,275	21,789.57	.....	499.95	499.95	637.40	137.45	.....
Lucas	5,359	29,387.47	.....	674.28	674.28	799.03	124.75	.....
Lyon	4,594	119,290.53	.....	2,737.05	2,737.05	684.97	.....	2,052.08
Madison	5,905	55,931.22	.....	1,312.26	1,312.26	880.44	.....	431.82
Mahaska	10,500	29,396.79	.....	674.49	674.49	1,565.55	891.06	.....
Marion	8,314	54,254.01	.....	1,244.83	1,244.83	1,224.71	.....	20.12
Marshall	9,086	30,501.07	.....	699.83	699.83	1,354.72	654.89	.....
Mills	5,825	45,968.85	.....	1,054.73	1,054.73	868.51	.....	186.22
Mitchell	4,848	13,332.49	.....	313.41	313.41	722.84	409.43	.....
Monona	6,382	31,192.60	.....	715.70	715.70	951.50	235.80	.....
Monroe	5,935	60,912.14	.....	1,397.60	1,397.60	884.91	.....	512.69
Montgomery	5,750	45,772.23	.....	1,050.22	1,050.22	857.33	.....	192.89
Muscatine	8,562	5,306.68	.....	158.67	158.67	1,276.59	1,117.92	.....
O'Brien	5,849	101,500.00	.....	2,328.86	2,328.86	872.09	.....	1,456.77
Osceola	3,022	98,460.75	.....	2,259.14	2,259.14	450.58	.....	1,808.56
Page	7,536	77,519.44	.....	1,778.64	1,778.64	1,123.62	.....	655.02
Palo Alto	4,772	46,989.23	.....	1,078.14	1,078.14	711.51	.....	366.63
Plymouth	8,001	117,458.24	.....	2,695.01	2,695.01	1,192.95	.....	1,502.06
Pocahontas	5,138	91,355.91	.....	2,096.11	2,096.11	766.08	.....	1,330.03
Polk	25,898	39,564.08	.....	1,124.42	1,124.42	3,861.39	2,736.97	.....

STATEMENT No. 44.—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1901.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Pottawattamie	$ 15,656	$ 84,405 60	.....	$ 1,936.64	$ 1,936.64	$ 2,334.31	$ 397.67	.....
Poweshiek	6,036	54,996 66	.....	1,261.87	1,261.87	899 97	.....	$ 361.90
Ringgold	5,403	100,000 00	.....	2,204.41	2,204.41	805 59	.....	1,398.82
Sac	6,103	17,992.43	$ 121.86	424.37	424.37	909.96	485.59	.....
Scott	16,526	.....	.....	.....	.....	2,464 03	2,464.03	.....
Shelby	6,425	22,319 40	.....	512.11	512.11	957.97	445.86	.....
Sioux	8,493	129,452.84	.....	2,970.23	2,970.23	1,266.31	.....	1,703.92
Story	7,232	44,955 97	.....	1,038.47	1,038 47	1,078.29	39.82	.....
Tama	7,953	40,567.45	.....	912.05	912.05	1,185.79	273.74	.....
Taylor	6,289	54,092.61	.....	1,241 12	1,241 12	937.69	.....	303 43
Union	6,447	43,618.46	.....	1,000 80	1,000 80	961.25	.....	39.55
Van Buren	5,521	27,148.86	.....	622.92	622.92	823.18	200.26	.....
Wapello	11,154	56,373.13	.....	1,293.45	1,293.45	1,663.06	369.61	.....
Warren	6,931	39,252.18	.....	900 62	900.62	1,033.41	132.79	.....
Washington	6,274	39,737.03	.....	911.74	911 74	935.45	23 71	.....
Wayne	5,909	126,073 31	.....	2,713.54	2,713 54	881.03	.....	1,832.51
Webster	8,933	55,401.00	.....	1,271 14	1,271.14	1,331.91	60.77	.....
Winnebago	4,322	192,906.51	.....	4,129.32	4,129 32	644.41	.....	3,484.91
Winneshiek	7,726	29,083.93	.....	667.32	667.32	1,151.95	484 63	.....
Woodbury	20,228	99,713.00	1,630.30	2,283 24	2,283.24	3,015.09	732.75	.....
Worth	3,825	36,850.53	.....	845 52	845.52	570.31	.....	275.21
Wright	6,346	44,939.83	.....	1,031.12	1,031.12	946.19	.....	84.93
State bonds	.....	10,937.18	.....	.....	.....	.....	.....	.....
Total	731,154	$ 4,750,510 73	$ 2,164.42	$ 108,672 13	$ 108,672 13	$ 109,015.11	$ 32,679.00	$ 32,336.02
Interest on state bonds	.....	.....	.....	342.98	342.98	.....	.....	342 98
Grand total	.....	.....	.....	$ 109,015.11	$ 109,015 11	$ 109,015.11	$ 32,679.00	$ 32,679.00

STATEMENT No. 45.—PART I.

Showing the transfers of the permanent school fund, under section 2856, of the Code, from July 1, 1899, to June 30, 1901, inclusive.

DATE.		COUNTIES.	AMOUNT.
1899			
July	18	Iowa county to Ringgold county	$ 2,000.00
July	26	Iowa county to Winnebago county	3,000.00
August	26	Plymouth county to Wayne county	2,500.00
August	28	Linn county to Fremont county	1,000.00
September	22	Linn county to Guthrie county	1,300.00
September	22	Plymouth county to Guthrie county	700.00
October	6	Plymouth county to Winnebago county	2,800.00
October	6	Boone county to Winnegago county	3,200.00
November	1	Boone county to Winnebago county	2,800.00
November	1	Iowa county to Winnebago county	2,200.00
November	23	Iowa county to Winnebago county	2,800.00
November	23	Story county to Winnebago county	2,200.00
November	27	Story county to Webster county	800.00
November	27	Cass county to Webster county	200.00
December	19	Carroll county to Winnebago county	2,500.00
December	19	Crawford county to Winnebago county	2,500.00
December	15	Carroll county to Hamilton county	800.00
December	15	Henry county to Hamilton county	200.00
December	18	Henry county to Hamilton county	800.00
December	18	Carroll county to Hamilton county	200.00
December	28	Delaware county to Wayne county	2,000.00
December	28	Delaware county to Winnebago county	3,000.00
December	28	Humboldt county to Winnebago county	2,900.00
December	28	Crawford county to Winnebago county	2,500.00
December	28	Carroll county to Winnebago county	1,500.00
December	28	Linn county to Winnebago county	100.00
December	28	Linn county to Ringgold county	1,000.00
1900.			
January	13	Linn county to Ringgold county	900.00
January	13	Jones county to Ringgold county	4,100.00
January	26	Jones county to Guthrie county	2,900.00
January	26	Mitchell county to Guthrie county	2,100.00
January	26	Mitchell county to Ringgold county	2,100.00
January	26	Buchanan county to Ringgold county	2,900.00
February	5	Buchanan county to Wayne county	1,400.00
February	5	Madison county to Wayne county	3,600.00
February	8	Madison county to Ringgold county	5,000.00
February	8	Madison county to Decatur county	2,500.00
February	20	Audubon county to Ringgold county	3,500.00
February	20	Story county to Ringgold county	2,000.00
Febrbary	20	Sac county to Ringgold county	3,300.00
February	20	Henry county to Ringgold county	1,000.00
February	20	Lee county to Ringgold county	200.00
March	1	Lee county to Decatur county	1,400.00
March	1	Crawford county to Decatur county	1,600.00
March	10	Crawford county to Ringgold county	400.00
March	10	Des Moines county to Ringgold county	1,600.00
March	17	Linn county to Ringgold county	1,000.00
April	14	Crawford county to Winnebago county	1,000.00
April	14	Crawford county to Ringgold county	2,000.00
June	23	Des Moines county to Hamilton county	1,042.00
June	23	Tama county to Winnebago county	5,000.00
June	26	Tama county to Wayne county	5,000.00
June	27	Cedar county to Harrison county	2,000.00
July	2	Crawford county to Winnebago county	2,000.00
July	11	Crawford county to Wayne county	3,000.00
July	11	Cedar county to Wayne county	1,000.00
July	14	Calhoun county to Winnebago county	5,000.00
August	25	Linn county to Winnebago county	1,225.00

STATEMENT No. 45.—CONTINUED.

DATE.		COUNTIES.	AMOUNT.
December	10	Polk county to Winnebago county	$ 6,000.00
December	11	Polk county to Tama county	4,000.00
December	11	Muscatine county to Tama county	1,000.00
December	12	Muscatine county to Wayne county	700.00
December	29	Cedar county to Tama county	1,000.00
December	29	Cedar county to Wayne county	2,000.00
1901.			
January	5	Dubuque county to Winnebago county	1,120.00
January	26	Crawford county to Ringgold county	1,000.00
February	14	Cedar county to Ringgold county	1,000.00
February	20	Lee county to Ringgold county	1,935.00
March	2	Cedar county to Ringgold county	1,000.00
March	5	Des Moines county to Ringgold county	1,084.09
March	5	Des Moines county to Madison county	400.00
March	25	Lee county to Ringgold county	980.91
April	22	Lee county to Ringgold county	998.73
May	18	Linn county to Ringgold county	2,001.27
June	7	Cedar county to Ringgold county	2,000.00
June	7	Crawford county to Winnebago county	1,500.00
1900.			
November	13	State treasurer to Johnson county	184.60
		Total	$ 149,171.60

STATEMENT No. 45.—Part II.

AMOUNT OF PERMANENT SCHOOL FUND CREDITED TO COUNTIES ON ACCOUNT OF FORECLOSURES, UNDER SECTION 2855 OF THE CODE.

DATE.	COUNTY.	AMOUNT.
1899.		
June..... 10	Kossuth county	$ 450.00
November. 30	Marion county	1,000.00
1900.		
February.. 28	Adair county	250 00
March..... 14	Clayton county	375.00
	Total	$ 2,075 00

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF SALE OF LAND.

DATE.	COUNTY.	AMOUNT.
1899.		
March..... 14	Decatur county	$ 337.00
August.... 28	Plymouth county	1,952.00
November. 14	Lyon county	636.00
1900.		
February.. 24	Woodbury county	2,700.00
August.... 11	Allamakee county	104.00
August..... 14	Allamakee county	138 00
August..... 14	Allamakee county	326.00
August..... 30	Allamakee county	420 40
September. 19	Allamakee county	189.47
	Total	$ 6,802.87

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF RE-SALE OF LAND.

DATE.	COUNTY.	AMOUNT.
1899.		
November. 20	Clayton county	$ 250.00
1901.		
March..... 19	Marion county	1,660.00
	Total	$ 1,910.00

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES AND STATE TREASURER ON ACCOUNT OF ESCHEAT ESTATES, FINES, ETC.

DATE.	COUNTY.	AMOUNT.
1900		
November. 13	Johnson county	$ 184.60
November. 13	Des Moines county	519 09
1901.		
April..... 22	Lee county	279.64
March..... 5	Wayne county (error reported by county auditor)	.01
January..... 23	State treasurer (belonging and to be transferred to Louisa county)	13.46
April..... 5	State treasurer (belonging and to be transferred to Winnesheik county	49.88
	Total	$ 1,046.68

Note—Two of the items in the above statement date prior to this biennial period the county auditors having failed to report to this office until after the last biennial period had closed.

STATEMENT No. 46.

Showing the actions brought by the commissioners of pharmacy for the violation of section 2386 of the Code, from July 1, 1899, to June 30, 1901 inclusive, as the same have been reported to this office by the court before whom the case was tried, and in the order received, the county where the case was tried, the date of trial, the amount of the fine assessed and collected, and the credit given the commissioners as a fund for such prosecution.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	COURT.	DATE OF TRIAL.			Amount of fine assessed and collected, and which was paid into the school fund.	Amount credited to account of pharmacy commissioners on state auditor's books.
			Month.	Day.	Year.		
State of Iowa vs. Spalding, Boyd & Company	Bremer	J. P. Court	July	17	1899	$ 25.00	$ 12.50
State of Iowa vs. G. D. Tallman	Union	J. P. Court	Sept	19	1899	25.00	12.50
State of Iowa vs. Smith & Kennedy	Lyon	J. P. Court	July	1	1900	5.00	2.50
Total						$ 55.00	$ 27.50

STATEMENT NO. 47.

Showing assessment of telephone and telegraph companies for 1900.

NAME OF COMPANY.	Mileage.	Assessment per mile.	Total assessment.
Air Tight Telephone company	5.75	$ 10.00	$ 57 50
Albion Farmers Telephone company	24.75	10.00	247.50
Algona Telephone exchange company	3	200.00	600.00
Allerton Telephone company	23.	22 00	506.00
American District Telegraph company of Iowa	72 5	25 00	1,812.50
American Telephone and Telegraph company of Iowa	210.98	20.00	4,219 60
Audubon Automatic Telephone Exchange company	2 4	375.00	900.00
Audubon, Manning Telephone company	19.	10 00	190.00
Audubon and Kimballton Telephone company	32.	10.00	320.00
Bellevue Telephone company	1 66	220.00	375.00
Benton Telephone company	11.	10 00	110.00
Bishop Telephone company	252 16	16.00	4,034.56
Boone and Marshalltown Telephone company	51.62	30 00	1,548.60
Boone County Telephone company	72.	84 50	6,084.00
Britt Telephone Exchange company	10.	87 50	875.00
Buckeye Telephone company	7.5	20.00	150.00
Buffalo Center Telephone and Exchange company	1.	540.00	540.00
Canton Co-operative Telephone company	50	100 00	50.00
Cedar Rapids and Marion Telephone company	85.	110.00	9,350.00
Central Telephone company of Rockwell City	87.	30.00	2,610.00
Central Telephone company of Des Moines	154 50	20.00	3,090 00
Chamberlin A. W. Telephone system	50.	10.00	3,090.00
Chariton and Cambria Telephone company	22	10 00	220 00
Chariton and Newbern Telephone company	55 88	10 00	558.80
Chariton Telephone company	17.	50.00	850.00
Citizens Telephone company of George, Iowa	1.	90 00	90.00
City Telephone company of Tabor, Iowa	55.	34 00	1,870.00
Clear Lake Independent Telephone company	2.	218.00	436 00
Clearfield and Lenox Telepnone company	22.	10.00	220 00
Clearfield and Mt Ayr Telephone company	165.75	10.00	1,657.50
Clinton Township and Warsaw Telephone company	9.	10 00	90.00
Commercial Telephone company	43.38	42 00	1,821.96
Conway Telephone company	90	13.00	1,170 00
Corydon and Humeston Telephone company	17.	10.00	170.00
County Telephone and Telegraph system	555.	.	22,686.10
Davis City and Pleasanton Telephone company	23.	10.00	230.00
T C Dennison Telephone line	25.	10.00	250.00
Des Moines and Southwestern Telephone company	31.50	15.00	472.50
Ellwood Telephone company	10.	50.00	500.00
Emmettsburg Telephone company	4.	100 00	400 00
Epworth Telephone company	16 98	10.00	169.80
Farmers Central Telephone company	6 50	30 00	195.00
Farmers Mutual Telephone company	18.	10 00	180.00
Frank E. Fee Telephone line	6.	100 00	600.00
Ft. Dodge Telephone company	92.50	77.00	7,122 50
Galva Telephone company	14.75	23.50	346 62
Garner Electric Light and Power Telephone company	2.	405 00	810 00
Greene and Western Telephone company	176.	42.50	7,480.00
Hanamo Toll Line company	28	10 00	280.00
Harmony Telephone company	3.30	12.50	41 25
Hastings and Strahan Telephone company	5.	10.00	50 00
Hawkeye Telephone company	118.	40.00	4,720.00
Henry County Telephone company	23.	15 00	345 00
Hieney, W A, telephone line	2 50	10 00	25 00
Home Telephone company of Marion, Iowa	11.	182 00	2,002.00
Home Telephone company of Fairbank, Iowa	32.55	17.50	569 63
Home Telephone company of Oskaloosa, Iowa	28 37	168.00	4,766 16

STATEMENT No. 47.—Continued.

NAME OF COMPANY.	Mileage.	Assessment per mile.	Total assessment.
Humeston Telephone company	4.75	$ 63.00	$ 299 25
Ida County Telephone company	6.75	224 00	1,400 00
Iowa Telephone company	6,056.83	36 00	218,045.88
Iowa County Mutual Telephone company	18.	15.00	270.00
Iowa and Missouri Telephone company	16.	10 00	160 00
Iowa and Nebraska Telephone company	258.	40 00	10,320 00
Indianola Mutual Telephone company	49.	56.00	2,744.00
Jack Oak Telephone company	4.50	10 00	45 00
Jefferson County Telephone company	65.50	43 00	2,816 50
Jefferson Telephone company	143.	20 00	2,060.00
Kendallville and Cresco Telephone company	11.	10.00	110 00
Keota Telephone company	15.	42 00	630 00
Knoxville Electric Telepone company	81 93	37.00	3,031 41
Lamoni Telephone company	31.50	30.00	945.00
Lake City Telephone company	3.	190.00	570.00
Lake Mills Telephone company	.....	....	450.00
Le Grand and Dunbar Farmers Mutual Telephone Line	10.	14.00	140.00
Leon Telephone company	59.	10 00	590.00
Lime Lprings and Bristol Telephone company	6.50	20.00	130 00
Lineville Telephone company	37.50	20 00	750.00
Logan Telephone company	11.	61 00	671 00
Lorimor and Macksburg Telephone company	13.	10.00	130.00
Madrid Ice and Telephone company	14.75	64.00	978.00
Maloy and Clearfield Telephcne company	12.	10.00	120.00
Manchester Telephone company	6.	210 00	1,260.00
Marshall Telephone company	24.	220.00	5,280.00
Martin Telephone company	168 15	27 00	4,540.05
Mississippi Valley Telephone company	200.	187.50	37,500.00
Missouri and Iowa Telephone company	49.	20.00	980.00
Missouri Valley Telephone Exchange	4.	187.50	750.00
Moravia Telephone company	38.	17.50	665.00
Mt. Sterling Telephone company	9.	10.00	90.00
Mutual Telephone company	15.	1,000 00	15,000.00
McCallsburg Telephone company	12.50	10.00	125.00
Nebraska Telephone company	105 5	62 00	6,541.00
Nevada Mutual Telephone company	5.5	200.00	1,100.00
Nodaway Toll Line	72.	10.00	720.00
Nodaway Valley Telephone company	26 25	10.00	262 50
Northern Telephone company	72.	19.00	1,368.00
Northern Iowa Telephone company	83.	30.00	2,490.00
Northwood Telephone company	3.50	228.05	799.75
North English and Green Valley Telephone company	8.	10.00	80.00
Northwestern Telephone and Construction company	212.	21 00	4,452.00
Northwestern Telephone Exchange company	191.	50.00	9,550.00
Odebolt Telephone company	57.91	15.50	897.61
Ogden Telephone company	2.30	60.00	138.00
Osceola and Southern Telephone company	16.	10.00	160 00
Ottumwa Telephone company	20.	450.00	9,000.00
Overland Telephone company	40	19.50	780.00
Peoples Telephone Company of Sigourney	38 75	20 00	775.00
Postal Telegraph and Cable Company of Iowa	1,092.36	75.00	81,927.00
Promise City and Confidence	10 50	10,00	105 00
Richland Telephone company	16.	10.00	160 00
Rock Rapids Telephone company	4.	125.00	500.00
Russell and Bethlahem Telephone company	11.	10.00	110.00
Russell and New York Telephone company	12.	10.00	120.00
Seymour Telephone company	67 50	20.00	1,350.00
Sewal and St. John Telephone company	8.75	10 00	87.50
Spencer Telephone company	21.	38.00	798.00
Standard Telephone Company of Dubuque	65.99	75 00	6,827 40
Standard Telephone Company of Waukon	417.	30 00	12,510 00
Sumner Telephone company	83 25	12 50	1,040.63
Thurman Telephone company	55.50	14.00	777.00
Tri City Telephone company	20.	256.00	5,120.00
Turkey River Telephone company	10.21	20 00	204.20
Vetter D., Telephone Line	10.	10 oc	100 00
Villisca and Millord Telephone Line	18	10.00	180.00
Vinton Telephone company	6.25	176 00	1,100.00
Washington Telephone company	89.	56.00	4,984.00
Washington Center Telephone company	9.	10.00	90 00
Wayne County Telephone company	22 50	20 00	450.00

STATEMENT No. 47.—CONTINUED.

NAME OF COMPANY.	Milerge.	Assessment per mile.	Total assessment.
Wayne County Telephone Exchange company	46.25	23.00	1,063.75
Wayne, Lucas and Decatur Telephone company	59.	10.00	590.00
Wellman Telephone Line	11.	10.00	110.00
Western Telephone company	4 90	712.00	3,488 80
Western Electric Telephone company	523	15.00	7,845 00
Western Union Telegraph company	7,523.	75.00	564,225.00
Winnebago Telephone company	2.	400.00	800.00
Woodbine Telephone company	91.	21.00	1,911 00
Wright County Telephone company	30.	15.00	450.00

NOTE—For total value of Telephone and Telegraph property by counties see statement No. 51. All Telephone and Telegraph property was assessed by the executive council as shown above, and the assessment was certified to the various county auditors by the auditor of state. The values as certified were placed on the tax lists of the various counties and the tax collected by the county treasurer the same as the taxes on all other classes of property.

STATEMENT No. 48.

Showing assessment of telephone and telegraph companies for 1901.

NAME OF COMPANY.	NAME OF SECRETARY.	POSTOFFICE ADDRESS.	Number miles operated.	Number instruments.	Assessment per mile.	Total assessment.
Air Tight Telephone company	F. A Burton	New York	8.	1	$ 5.00	$ 40.00
Albion Farmers' Telephone company	Charles B. Ashley	Cresco	25.25	65	10.00	252 50
Algona Telephone Exchange company	Ashatz & Ashatz	Algona	3.	90	300.00	900 00
American District Telephone company of Iowa	G. R. Johnston	Des Moines	33.	72	25.00	825.00
American Telephone and Telegraph company of Iowa	Melville Egleston	Davenport	371.	23	20.00	7,411 20
Amity Telephone company	F. L. Freeman	Chariton	10.50	25	24.00	250.00
Antioch Mutual Telephone company	F. H. Yeager	Sewal	13 75	23	16 72	230.00
Atkinson, Michener & Atkinson Telephone company	F. W. Michener	Truro	3.75	5	*	
Audubon County Telephone company	F. P. Hocker	Audubon	15.10	170	170.00	2,567 00
Audubon-Kimballton Telephone company	Martin Esbeck	Audubon	33.33	10	10.00	333.30
Audubon-Manning Telephone company	F. P. Hocker	Audubon	20.	10	10.00	200.00
Arnold, Daniel Farmers' Telephone line	Daniel Arnold	Quasqueton	8.	15	*	
Boone Telephone company	H. D. Smith	Coggon	7.	4	10.00	70.00
Belle Plaine Telephone company	S. H. Walters	Belle Plaine	7.	300	428.35	3,000.00
Bellevue Telephone company	Z. G. Houck	Bellevue	9.66	53	56.00	550 00
Benton County Telephone and Telegraph company	F. G. Ray	Vinton	150.75	100	19 00	2,864 25
Benton Telephone company (farm line)	C. C. Burr	Chariton	8.	13	12 50	100 00
Bishop Telephone company	J. H. Davis	Central City	263.26	170	6.50	1,711.19
Blasier Telephone company	O. F. Blasier	Greene	2.50	91	356.00	890 00
Boone County Telephone company	Charles C. Deering	Boone	87 37	550	97.30	8,501.10
Boone and Marshalltown Telephone company	Charles C. Deering	Boone	58	7	34.00	1,755.01
Brighton Telephone Exchange company	G. W. Smith	Brighton	14.75	62	44 00	649.00
Buffalo Center Telephone and Exchange company	J. J. Guyer	Buffalo Center	1.	38	380.00	380 00
Buckeye Telephone company	George E. Buoy	Bethlehem	8.25	13	17.33	130.00
Bland and Donnelly line	C. W. Bland	Walker	7.	10	15.00	105.00
Coggon and Prairieburg line	A. J. Weeden	Coggon	10	9	5 00	50.00
County Telephone and Telegraph system	O. F. Bennett	Waterloo	687.30	1,870	32.00	21,993.60
Central Telephone company	William Bateman	Waubeek	6.	10	*	
Cherry Telephone line	W. K. Cherry	Troy Mills	3.	3	*	
Cedar Rapids and Marion Telephone company	W. H. Durin	Cedar Rapids	100.	918	120 00	1,196 99
Centerville Telephone company	C. A. Farrington	Centerville	35	250	71.43	2,500 00
Central Telephone company	P. C. Holdoegel	Rockwell City	112 75	268	24.00	2,706 00
Chamberlin Independent Telephone company	J. W. Lee	Webster City	60.50	72	70 34	4,150.06

Chariton and Newburn Telephone company	G. W. Ensley	Chariton	49.36	19	10.00	500.00
Chariton Telephone company	John Culbertson	Chariton	17.	142	52.94	900.00
Chicago, Milwaukee & St. Paul Railway company	P. M. Myers	Milwaukee, Wis.	149.44	33	62.50	9,340.00
Clarion and Northwestern Telephone company	W. W. Courson	Clarion	7.	75	107.00	750.00
Clearfield and Lenox Telephone company	O. D. Tyler	Lenox	33.50	9	10.00	335.00
Clearfield and Mt. Ayr Telephone company	R. R. Smith	Lenox	170.	128	12.00	2,037.00
Coal Creek and Nassau Telephone company	W. T. Emmons	What Cheer	7.25	16	*	
Colvin Telephone company	A. W. Colvin	Armstrong	2.	40	250.00	500.00
Corning Telephone company	John A. Anderson, Jr	Corning	120.	250	21.00	2,525.25
Corydon and Powersville Telephone company	D. F. Ockermon	Sewal	30.	40	10.00	300.00
Commercial Telephone company	E. M. Spayth	Toledo	43.38	220	60.72	2,634.80
Central Telephone company	I. S. Mahan	Des Moines	154.5	84	19.42	3,000.00
Center Point and Toddville Telephone company	F. L. Taylor	Center Point	11.	12	5.00	55.00
Corydon Township Telephone company	A. C. Heckathorn	Corydon	13.	18	13.85	180.00
Cresco and Kendallville (Farmers') Telephone company	W. L. Curtis	Cresco	10.25	20	20.00	205.00
Crooked Creek Railroad and Coal company	Frank E. Willson	Lehigh	18.	5	10.00	180.00
Crow Telephone line	Fred H. Crow	Frendale	40.25	25	15.50	623.88
Corydon and Humeston Telephone company	R. C. Poston	Corydon	16.25	7	10.00	162.50
Cambria and Chariton Telephone company	D. M. Rogers	Cambria	17.	22	13.00	221.00
City Telephone company	A. A. Failing	Tabor	75.	200	27.00	20.25
Chester and Newburg	Will F. Hafkey	Chester Center	15.	28	18.00	270.00
Creston Mutual Telephone company	Geo. E. Atkinson	Creston	20.	157	143.06	2,861.25
Clear Lake Independent Telephone company	Chas. E. Elce	Clear Lake	2.	69	345.00	690.00
Davis City and Pleasanton Telephone company	J. N. Painter	Pleasanton	29.	37	13.00	377.00
Davis Telephone line	W. T. Davis	Hamburg	6.	2	*	.....
Decatur Telephone company	B. L. Eiker	Decature	6.25	5	*	.....
Delphos and Allendale Telephone company	E. O. Gleason	Delphos	10.	13	13.00	130.00
Dennison Telephone lines	J. C. Dennison	Bellevue	25.	10	10.00	250.00
Des Moines and Southwestern Telephone company	R. R. Smith	Lenox	31.50	4	10.00	315.00
Diagonal Telephone company	W. L. Blue	Russell	5.75	8	13.89	80.00
Early Telephone and Telegraph company	J. M. Kelley	Early	13.20	40	46.62	606.00
Eldon Telephone company	J. Alley	Eldon	13.75	102	82.91	11.40
Eldora and Whitten Mutual Telephone company	B. F. Hatch	Eldora	13.75	16	11.64	160.00
Emmetsburg Telephone company	W. S. Branogan	Emmetsburg	5.	100	200.00	1,000.00
Epworth Telephone company	W. J. Van Allen	Epworth	19.55	43	22.00	430.00
Elwood Telephone company	S. M. Elwood	Sac City	20.	100	50.00	1,000.00
English Telephone company	C. J. Cain	Chariton	19.	22	*	.....
Elm Grove and North Star Telephone line	W. R. Mitchell	Fairfax	6.	13	22.00	130.00
Fairmont Telephone company	David S. Wade	Fairmount, Minn.	10.50	1	10.00	100.00
Farmers' Mutual Telephone company	L. H. Allen	Harvard	11.	.....	10.00	110.00
Farmers' Mutual Telephone company	Wm. Myers	Glidden	17.	22	10.00	170.00
Farmers' Mutual Telephone company	J. K. Mount	Panora	7.50	15	10.00	75.00
Farmers' Mutual Telephone company	J. G. Sams	Hepburn	25.50	4	5.00	125.00
Farmers' Mutual Telephone company	G. A. Reed	Mt. Ayr	12.00	18	10.00	120.00
Farmers' Mutual Bridge Line Telephone company	Geo. E. Ferren	Plano	8.50	12	10.00	85.00
Farmers' and Merchants' Mutual	T. C. Galloway	Redding	23	50	21.00	494.76
Farmers' and Traders' Telephone company	J. B. Krout	Fremont	15.	3	10.00	150.00
Fowler Telephone exchange	W. H. Fowler	Pella	4	65	162.50	650.00

* Not assessed.

STATEMENT No. 48—CONTINUED.

NAME OF COMPANY.	NAME OF SECRETARY.	POSTOFFICE ADDRESS.	Number miles operated.	Number instruments.	Assessment per mile.	Total assessment.
Fremont Farmers' Telephone company	Walter Kendall	Kendallville	9.50	16	17.00	161.50
Ft. Dodge Telephone company	R. O. Green	Ft. Dodge	97.	702	78.50	7,614.50
Frank E. Fee	Frank E. Fee	Hartley	2.	75	375 00	750 00
Fairview Rural Telephone company	T. A. Dotson	Wapello	12.	22	*	.....
Farmers' Telephone company of Linn Grove	S W. Erion	Martelle	15.	28	19.00	285.00
Fairfax Telephone exchange	Wm. B. Reed	Fairfax	6.75	14	*	.....
Galva Telephone Exchange company	C. E. B. Roberts	Galva	15.50	56	36 13	560 00
Garnavillo Telephone company	R O. Schumaker	Garnavillo	13 50	21	10.00	135.00
German Township Pioneer Telephone company	C. G. Halstead	Harper	12.25	13	10.00	122.50
Granger Telephone company	J. L. Werts	Russell	5.5	12	10.00	55.00
Grant District Telephone company	G. H. Peck	Grant District	5.25	15	10.00	52.50
Greenville and Russell Telephone company	Ira L McKinley	Russell	10.25	13	10.00	102.50
Garner Electric-Light, Power and Telephone company	E. C. Abbey	Garner	10.	76	62 50	625.00
Green Valley and Wellman Telephone company	Omer Smith	North English	14.25	3	10.00	142.50
Grand View and Port Louisa Twp. Rural Tel. company	Geo. R. McDill	Wapello	6	11	*	
Great Western Telephone company	F A. Hobson	Central City	12.	18	10.00	120.00
Hardin County Telephone system	E. H. Lundy	Eldora	86.25	61	23.19	2,000.00
Harmony Telephone company	Joe H. Curtis	Chariton	3.50	5	10.00	33.33
Harlan-Avoca Telephone and Telegraph company	Mark Babcock	Harlan	23.85	139	*	
Harper Mutual No. 1	C. W. Seydel	Harper	9.25	11	*	
Harrison Telephone company	Will McDill	Wapello	6.	11	*	
Hawarden Telephone Exchange	C. D. Muxen	Hawarden	3.	100	333.33	1,000.00
Hawkeye Telephone company	C. A Blossom	Iowa Falls	126.	605	56.00	7,056.00
Hawkeye Telephone company	D. M. Griswold	Perry	141.75	544	46.50	6,591.38
Hedrick Telephone company	W. E. Shaffer	Hedrick	25.	80	39.60	990.00
Highland Telephone company	Eddie Turner	Montour	9.	20	10.00	90.00
Holstein Telephone company	W. F. Hutton	Holstein	2.50	70	352.00	880.00
Home Telephone company	E. C. Hampton	Marion	9.	225	250.00	2,250.00
Hubinger Telephone company	J. C. Hubinger	Keokuk	200.	1,140	66.50	13,300.00
Hall Line Telephone company	A. L. Hatch	Central City	6.	10	*	
Hanamo Toll line	P. L. Bohart	Maitland, Mo	20.25	.....	10.00	202.50
Ida County Telephone company	Fred Brasted	Ida Grove	6.25	160	24.00	1,600.00
Indianola Mutual Telephone company	E. Porterfield	Indianola	49.50	210	50.50	2,500.00
Iowa and Missouri Telephone company	A L. Case	Ringgold	25.	5	6.25	125 00
Iowa Telephone company	Jas B. Mason	Davenport	6,277.15	15,490	36 00	225,977.40
Ireton Local Mutual Telephone association	O. B. Kessey	Ireton	6.	48	80.00	480.00

Independent Telephone company	A. G. Duer	Confidence	31.5	10	10.00	315.00
Jack Oak Telephone company	M. T. Reeves	Sandyville	5.	5	*	
Jefferson County Telephone company	E. F. Simmons	Fairfield	70.75	263	44 00	3.113.00
Jefferson Telephone company	Chas. G. Cockerill	Jefferson.	53.	150	35.28	1,870.00
Johnson County Mutual Telephone company	Thos. Wagner	Sharon Center	34.36	20	10.00	343.60
Jacob Telephone company	A. P. Peirce	Grinnell	14.	28	*	
Johnson County Telephone company	F. J. Carr	Iowa City	53 75	360	93.00	4,998.25
Jordan's Grove Telephone company	R. T. Kennedy	Central City	9.16	19	10.00	91.60
Keosauqua Mutual Telephone company	John A. Maltbie	Keosauqua	.....	.....	.....	300.00
Keswick Mutual Telephone company	Thos. Stephenson	Keswick	5.	12	*	...
Kniffin and Promise City Mutual Telephone company	Phil. Ripper	Kniffin	6 72	21	10 00	67.20
Knoxville Electric company	M. A. Bellamy	Knoxville	139 72	276	38.25	5.344.29
Kossuth Telephone company	E. G. Seymour.	Germania	97.	18	16.00	1,560.00
Ladora and Northern Telephone association	H. C. Gates	Ladora	12 50	38	11.20	140 00
Lake Mills Telephone company	O. N. Styve	Lake Mills	.50	49	1,000.00	500.00
Lamoni Telephone company	W A. Hopkins	Lamoni	40.50	120	35.50	1,438.00
Leon Telephone company	W R. Ellinwood.	Leon	71.75	53	13.10	940.00
Lime Springs and Bristol Telephone company	R. W. Davis	Lime Springs	5 50	13	23 63	130.00
Lincoln Telephone company	R. S. Paine	Chariton	7.	9	*	.....
Lineville Telephone company	Ira B. Hyde	Princeton	135.75	258	20.00	2,715.00
Locust Grove Mutual Telephone company	G. W. Cook	South English	12.50	30	21.60	270.00
Lisbon Telephone company	Sol. Kettering	Lisbon	23 ½	139	50.00	1,156.25
Lorimor and Macksburg Telephone company	Gale McCall	Lorimor	3 50	3	18.57	65 00
Madrid Ice and Telephone company	J. P. A. Anderson	Madrid	9 50	102	105.30	1,000.35
Mahaska Center Telephone company	W J. Willhoit	Mahaska Center	5.	10	*	.....
Maloy, Clearfield and Mt. Ayr Telephone company	W. M. Long	Clearfield	32.50	36	10.00	350.00
Manchester Telephone company.	H. C. Haeberle	Manchester	6.	129	215.00	1,290.00
Maquoketa Telephone company	F. J. Spencer.	Maquoketa	7.50	200	383.33	2,875.00
Martin Telephone comyany	M. M. Martin	Webster City.	164.91	300	38.00	6,241.58
Marshall Telephone company	H. J Howe	Marshalltown	42.00	595	147.38	6,190.00
May Telephone company	N. W. Wilson	Chariton	12 70	29	10.00	127.00
Melrose and Chariton Telephone company	G. B. Van Arsdale.	Russell	16.25	3	10.00	162 50
Melrose and Confidence Telephone company	Sumner Smith	Melrose	12.	12	5.00	60.00
Mercer Telephone company	J. J Mercer	Mercer	25.50	6	5.00	127.50
Miller and Marsh Telephone company.	M. L. Miller	Ainsworth	30	75	25.00	750 00
Missouri Valley Telephone company	C. H. Dur	Missouri Valley	10.	150	150 00	1 500.00
Montour Telephone company	J. W. Cronk	Montour	10.50	28	36.19	380 00
Moravia Telephone company	C. W McFatridge.	Moravia	43.	53	16.00	688 00
Moulton Telephone company	M. W. Moulton	Bellevue	20.	15	10.00	200 00
Mt. Ayr and Diagonal Mutual Telephone company	Wm. J. Buck	Mt. Ayr	16.	35	5.00	80 00
Mt. Hamill and Bigmound Telephone line	R S. Pease	Mt. Hamill	7	10	5.00	35 00
Mt. Sterling Telephone company	E. L Barnhouse.	Mt. Sterling	9 14	2	5.00	45.70
Mt. Vernon Telephone company.	T A Gorneley.	Mt. Vernon	5 50	140	254.54	1,400.00
Morning Sun Telephone exchange	B L De Long.	Morning Sun	9.25	20	5.00	46.25
McConoughey and Vetter Telephone line	H. N McConoughey.	Grant	8.	3	5.00	40.00
Mead, H. C., Telephone line	H. C. Mead	Allison	6 20	3	5.00	31.00
Marion, Concord and Crabapple Telephone company	R. N. Fitzgerald.	Marion	7.	10	10.00	70.00
Monroe Telephone company	J. A. Hoover	Robins	8.	16	5.00	40.00

*Not assessed.

STATEMENT No. 48—CONTINUED.

NAME OF COMPANY.	NAME OF SECRETARY.	POSTOFFICE ADDRESS.	Number miles operated.	Number instruments.	Assessment per mile.	Total assessment.
Marion and Prairie Chapel Telephone company	C. C. Dye	Marion	11.	14	$ 5.00	$ 55.00
Midland Telephone company	Bert Whitcomb.	Central City	7.	9	*	*
Minehart Telephone line	O. R. Barber.	Central City	7.	11	5.00	35 00
Mutual Telephone company	J. C. Hume	Des Moines	17 50	1,563	1,116.42	19,537.50
Nevada Mutual Telephone company	F. M. Boardman	Nevada	57.25	215	65.50	3,730 00
Newberg and Grinnell Farmers' Mutual Telephone Co	J. L. Burroughs	Newburg	17.75	1	10.00	177.50
New State Telephone and Telegraph company	C. H. Smith	Odebolt	270.16	160	13.33	3,602.13
New Virginia Telephone company	O. F. Hurst	New Virginia	30.	6	5.00	150.00
Noll Telephone Line	Wm. Noll	George	1.	10	100 00	100.00
North English and Green Valley Telephone company	J. A. Ranse	North English	7.75	3	10.00	77.50
Northern Iowa Telephone company	S. B. Carpenter	Cresco	108.50	462	42.58	4,619.93
Northwood Telephone company	Frank C. Hall	Northwood	2.50	89	75.00	890.00
Nodaway Valley Telephone company	W. D. Wise	Villisca	28 25	6	5.00	140.00
Northern Telephone company	M. G. Coleman	Fonda	152.	256	28.00	4,256.00
Northwestern Telephone Exchange company	Geo. B. Perham	Boston, Mass	40.51	6	50.00	2,025.50
Northwestern Telephone company	M. J. Shaw	Springville	6 00	29	5.00	30.00
Nebraska Telephone company	E. M. Marsman	Omaha, Nebraska	95.70	756	62.00	5,933.40
Ogden Telephone company	A. J. Gardner	Ogden	3.	55	166 66	500.00
Old Clifton Telephone company	W. F. Marston	Columbus Junction	5.	8	5.00	25.00
Onawa Telephone Exchange	Fred Marquis	Onawa	6.	100	166.66	1,000.00
Oregon and Highland Telephone company	I. B. Rabenhold	Ainsworth	12.	11	10.00	120.00
Osceola and Southern Telephone company	W. R. Elmwood	Leon	15.50	5	5.00	77.50
Ottumwa Telephone company	G. H. Cowdery	Ottumwa	31.75	937	295.11	9,370.00
Odessa Mutual Telephone company	W. E. Cilley	Wapello	8.	12	*	*
Oakley Telephone company	H. C. Dillman	Oakley	9 83	8	5.00	48 55
Peoples' Telephone company	C. B. Dobe	Sigourney	37.25	123	36.91	1,375.00
Plymouth Rock Farmers' Telephone association	N. Oleson	Kendallville	14.00	19	5 00	70 00
Pocahontas Telephone company	W. B. McClellan.	Pocahontas	1.50	48	320 00	480 00
Postal Telegraph-Cable company, of Iowa	Chas. P. Brush	Des Moines	957.55	235	75.00	71,816.50
Primrose Telephone company	W. J. Williamson	Primrose	8.50	12	5 00	42 50
Promise City and Confidence Telephone company.	J. L. Kerr	Promise City	10.75	17	5 00	53.75
Perlee and Fairfield Telephone company	John J. Kyle	Perlee	6.50	1	5 00	32 50
Pleasant Valley and Springville Rural Telephone Co	H. C. Carbee.	Springville	8.	16	10 00	80.00
Paris Telephone company	A. S. Freeman	Paris	11.	17	5.00	55 00
Reeves Brothers Telephone company	M. L. Reeves	Sandyville	18.	5	5.00	90.00
Rice Township Telephone company	Robert W. Buck	Mt. Ayr	10.	22	5.00	50.00

Richards Telephone Line	H. B. Richards	Mallard	12.	2	10.00	120.00
Riverside Farmers' Telephone company	William Lindsay	Cresco	10.	.....	5.00	50.00
Rock Rapids Telephone company	W. C. Wyckoff	Rock Rapids	.....	99	.....	1,000.00
Rolfe Telephone company	Ward Ferguson	Rolfe	3 70	115	310.81	1,150 00
Rural Telephone company	J. L. Fisher	Glasgow	12.50	17	5.00	62.50
Russell and New York Telephone	W. R. Ralph	Russell	12.	23	10.00	120.00
Ruthven Telephone Exchange company	E. Anderson	Ruthven	2.	40	200.00	400.00
Russell and Bethlehm Telephone company	W. J. Marshall	Russell	10.	9	10 00	100.00
Russell, J. J. Telephone Line	J. J. Russell	Walker	.12	4	*	*
Rogers Telephone Line	J. M. Rogers	Fairfax	5 25	55	10.00	52.50
Robins Telephone company	W. H. Pirkey	Robins	9.	.....	10.00	90.00
Sanborn Telephone company	W. H. Barker	Sanborn	1.40	93	642 86	900 00
Scotland Mutual Telephone company	L. W. Barnhart	Harper	8.	15	10.00	80 00
Schaller Telephone company	W. K. Whiteside	Schaller	6.	35	58 33	350.00
Sewal & Medicineville Telephone company	L. H. Rogers	Warsaw	7.75	27	10 00	77.50
Sewal & Miller Telephone company	Scott F. Whiteley	Sewal	9 50	19	10.00	95.00
Sewal-Powersville Telephone company	W. A. Weeks	Sewal	13.50	9	10 00	135.00
Sewall & St John Telephone company	A. A. Andrews	Sewal	8.50	26	10.00	85 00
Sewal & Seymour Telephone company	J. N Farnsworth	Sewal	7.50	14	10 00	75 00
Seymour Telephone company	J. H. Gunn	Seymour	73 30	178	18 00	1,319.40
Shane Hill Telephone company	D. M Dougherty	Sewal	4	9	10 00	40.00
Sheridan & Grinnell Telephone company	Jno. Ohland	Grinnell	20 25	31	10.00	202.50
Sheridan & Malcom Telephone company	A. Stigers	Sheridan	12.	17	10.00	120.00
Short Line Telephone company	R. L. Featherston	Bethlehem	11.	4	5.00	55 00
Sioux Rapids Telephone company	C. B. Mills	Sioux Rapids	2.	70	290 00	580.00
Sonora Telephone company	Albert T. Hays	Sonora	9.50	25	10.00	95 00
Spring Creek Telephone company	Wm. L. Campbell	Oskaloosa	2 50	10	10 00	25.00
Stier's Telephone lines	W. M Stier	Truro	16.	10	5.00	80 00
Sumner Telephone company	M. Robish	Sumner	112 88	325	26.50	2,991.20
South Cotter Telephone association	R. L. Richards	Cotter	8	15	5.00	40.00
Standard Telephone company	O. J. Hager	Waukon	454.10	1,248	33.00	14,945 30
Scotch Grove Telephone line	Geo. Brownlie	Fairfax	5.	8	*	.....
Skewis, B. O. Telephone line	B. O. Skewis	Marcus	11.	2	10.00	110.00
Smokey Ridge Telephone company	E. C Wickless	Powersville	7 25	15	5 00	36.25
Spencer Telephone company	M. E Griffin	Spencer	45	130	37 50	1,687.50
Springville Telephone company	A. W Starbuck	Springville	1.	1	*	.....
Telephone Line No. 1	Chet Mendenhall	South English	8.	16	20 00	160.00
Thurman Telephone company	C. R. Paul	Thurman	56	17	15 62	875.00
Tipton Telephone company	E. B. Willix	Tipton	6.	125	266 67	1,600.00
Tri-City Telephone company	F J. Spencer	Clinton	30	300	133.33	4,000.00
Union Telephone company	W. H. Teal	Utica	50.	110	22.00	1,100 00
Union Telephone company	Chas. H. Clark	Central City	8	19	10.00	80.00
Vernon Springs Farmers' Telephone company	Everett Smith	Cresco	4.50	.....	*	.....
Vetter Telephone line	D. Vetter	Grant	10.	4	5.00	50.00
Vinton Telephone company	W. P. Whipple	Vinton	6.50	230	353.84	2,300.00
Villisca & Sciola	R. A. Dunn	Villisca	10 00	4	5.00	50.00
Waubeek Telephone company	J. W. Bates	Waubeek	21.50	30	5.00	106.50
Washington Center Telephone company	Sherman Lockridge	Russell	8.75	12	10.00	87.50

* Not assessd.

STATEMENT No. 48.—CONTINUED.

NAME OF COMPANY.	NAME OF SECRETARY.	POSTOFFICE ADDRESS.	Number miles operated.	Number instruments.	Assessment per mile.	Total assessment.
Washington Telephone company	W. A. Wilson	Washington	84.00	314	59.52	5,000.00
Wayne County Telephone company	J. B. Rankin	Allerton	22.00	1	11.36	250 00
Wayne, Lucas and Decatur Telephone company	A. A. Clark	Humeston	52.50	10	10.00	525.00
Wayland Telephone company	C. C. Wenger	Wayland	3.25	22	67.67	220.00
Webster and South English Telephone company	E. L. Root	Webster	9.25	14	5 00	46 25
West Branch Telephone company	E. C. Ball	West Branch	35.00	8	17.10	630.00
Western Electric Telephone company	B. C. Way	Britt	495.00	11	22.98	11,375.10
West Liberty and Springdale Telephone company	F. H. Battey	Springdale	9.00	12	10.00	90.00
West Liberty Telephone Exchange	H. N. Macdonald	West Liberty	9.00	105	161 11	1,450.00
Western Telephone company	Ira B. Hyde	Princeton, Missouri	18.00	321	173.95	3,231 00
Western Union Telegraph company	A. R. Brewer	New York City	7,726.03	3,936	75.00	579,472.50
West Union Telephone company	H. E. Miller	Ovid	10.75	12	*	*
Whitnall and Dixon Telephone company	Wm. R. Whitnall	Hastings	5 00	2	5.00	25.00
Williamsburg Telephone company	T. T. Osborn	Williamsburg	35 00	162	45.71	1,600.00
Willow Grove Telephone company	Chet Mendenhall	South English	8.00	15	18.75	150 00
Winnebago Telephone company	J. A. Peters	Forest City	1.50	97	64.66	970.00
Woodbine Telephone company	M. A. Reed	Woodbine	78 79	287	43.41	3,420 00
Wayne County Telephone Exchange	P. C. Poston	Corydon	46 25	130	28.06	1,300 00
Willow Grove Short Line	G. H. McCart	Corydon	15 00	30	*	*
Wild Cat and Cambria Telephone company	J. H. Gilbert	Corydon	14.25	24	*	*
Whittier and Southern Telephone company	H. H. Mount	Whittier	2.50	5	10.00	25.00
Wire Corner Telephone company	A T. Dunlap	Springville	6.00	15	14 58	87.50
Whittier and County Home Telephone company	J. G. Rundall	Whittier	3.50	15	7.14	25.00
Whittier, Western Farmers' Mutual Telephone line	W. T. Spencer	Springville	3.25	14	7.10	25.00
Wilson and Rogers Private Telephone line	L. L. Wilson	Centerpoint	1.25	2	*	*
White Oak Telephone company	A. J. Baird	Lisbon	11.00	15	13 63	150 00
White Oak Mutual Telephone company	O. C. Brewer	Rogers	11.00	.....	10.00	110.00
Yale Mutual Telephone company	A. A. Culver	Yale	8.00	16	10 00	80.00
Young American Telephone company	H. E. Davis	Wyman	9.00	15	*	*

* Not assessed.

NOTE.—For total value of telephone and telegraph property by counties, see statement No. 53.

Lines marked "not assessed" were either deemed of insufficient value, or were erected since January 1, 1901. All telegraph and telephone property was assessed by the executive council as shown above, and the assessment has been certified to the various county auditors by the auditor of state. The values as certified will be placed on the tax list of the various counties and the tax collected by the county treasurers the same as the taxes on all other classes of property.

STATEMENT No. 49.

Showing assessment of express companies for 1900.

NAME OF COMPANY.	Mileage.	Assessment per mile.	Total assessment.
Adams Express company	1642.2	$ 25.00	$ 41,055.00
American Express company	2338.9	33.00	77,184.00
Great Northern Express company	77.9	37.00	2,885 00
Pacific Express company	315.6	24.00	7,575.00
United States Express company	4013.1	24.00	96,315.00
Wells Fargo Express company	548	25.00	13,700.00
Total			$ 238,714.00

NOTE—The above assessment was certified to the various county auditors in the same manner as was the assessment of telegraph and telephone companies.

STATEMENT NO. 50.

Showing assessment of express companies for 1901.

NAME OF EXPRESS COMPANY	Mileage.	Assessment per mile.	Total assessment.
Adams Express company	1,858.	$ 30 00	$ 55,740.00
American Express company	2,465.52	33.33	82,184.00
Great Northern Express company	78.	25.00	1,950.00
Pacific Express company	139.88	25.00	3,497.00
United States Express company	4,208.07	25.00	105,201.75
Wells Fargo Express company	548.27	25.00	13,706.75
Total	.....	....	$ 262,279.50

The above assessment was certified to the several county auditors in the same manner as was that assessment of telephone and telegraph companies.

STATEMENT No. 51.

Showing the reported actual value of lands and town lots, the reported actual value of all new buildings, the reported taxable value of all real estate, including all new buildings; the reported taxable value of railroad property, the adjusted taxable value of personal property, the reported taxable value of telegraph and telephone property, the reported taxable value of express property, and the total taxable value of each county for the year 1900 as reported by the county auditors to the auditor of state. The personal property as shown in this statement has been eqalized by the state board of review; the railroad, telegraph and telephone and express property is shown as assessed by the executive council; all real estate is shown as equalized by the state board of review in 1899.

COUNTY.	Acres of land.	Reported actual value per acre.	Reported actual value of lands.	Reported actual value of new buildings outside of cities, towns and villages.	Reported actual value of town lots.	Reported actual value of new buildings in cities, towns and villages.	Reported actual value of lands and town lots.	Total reported actual value of new buildings in county.	Reported actual value of lands and town lots, including new buildings in county.
Adair	364,830	$ 26.95	$ 9,833,086	$ 58,768	$ 912,706	$ 37,256	$ 10,745,792	$ 96,024	$ 10,841,816
Adams	271,223	31 51	8,547,154	45,277	930,101	16,132	9,477,255	61,409	9,538,664
Allamakee	407,732	21.21	8,650,195	39,812	1,681,255	34,762	10,331,450	74,574	10,406,024
Appanoose	319,879	30.19	9,659,032	36,813	2,401,269	38,762	12,060,301	75,575	12,135,876
Audubon	282,261	33 72	9,520,381	43,256	887,944	19,896	10,408,325	63,152	10,471,477
Benton	442,431	45 50	20,278,150	64,204	3,386,672	54,392	23,664,822	118,596	23,783,418
Black Hawk	350,541	42.32	14,835,490	78,422	9,447,401	355,141	24,282,891	433,563	24,716,454
Boone	357,196	39.00	13,929,181	59,023	4,050,552	159,420	17,979,733	218,443	18,198,176
Bremer	274,738	37.10	10,191,779	71,924	1,993,691	78,112	12,185,470	150,036	12,335,506
Buchanan	356,881	36 81	13,139,255	54,173	2,794,266	73,085	15,933,521	127,258	16,060,779
Buena Vista	353,067	32.58	11,502,708	55,224	1,505,660	59,996	13,008,368	115,220	13,123,588
Butler	356,088	34.49	12,284,580	49,904	2,081,108	63,828	14,365,688	113,732	14,479,420
Calhoun	353,825	31.59	11,178,864	66,284	1,806,568	106,084	12,985,432	172,368	13,157,800
Carroll	355,912	35 98	12,806,180	46,380	1,819,212	32,068	14,625,392	78,448	14,703,840
Cass	350,187	35 69	12,501,004	.....	2,885,397	.....	15,386,401	.....	15,386,401
Cedar	356,400	49.81	17,751,968	59,308	2,298,2 4	62,004	20,050,172	121,312	20,171,484
Cerro Gordo	348,848	31 11	10,963,368	51,770	4,837,110	98,026	15,800,478	149,796	15,950,274
Cherokee	365,735	33.37	12,205,094	83,328	1,972,374	38,700	14,177,468	122,028	14,299,496
Chickasaw	306,263	30 50	9,341,534	49,434	1,620,300	81,886	10,961,834	131,320	11,093,154
Clarke	273,433	26.85	7,344,349	39,109	1,134,601	23,810	8,678,950	62,919	8,541,869
Clay	351,182	26.10	9,166,376	144,503	1,321,716	.....	10,488,092	144,503	10,632,595
Clayton	488,865	26.77	13,087,888	96,926	2,509,472	96,248	15,597,360	193,174	15,790,534

STATEMENT No. 51.—CONTINUED.

COUNTY.	Acres of land.	Reported actual value per acre.	Reported actual value of lands.	Reported actual value of new buildings outside of cities, towns and villages.	Reported actual value of town lots.	Reported actual value of new buildings in cities, t'wns and villages.	Reported actual value of lands and town lots.	Total reported actual value of new buildings in county.	Reported actual value of lands and town lots including new buildings in county.
Clinton	$ 428,919	$ 44 88	$ 19,251,652	$ 40,668	$ 9,150,488	$ 60,748	$ 28,402,140	$ 101.416	$ 28,503,556
Crawford	441,068	31 61	13.943,056	135,569	1,690,309	64,532	15,633.365	200,100	15,833,465
Dallas	362,402	41.11	14,899,168	42,980	2,626.344	142,909	17,525,512	185.889	17,711,401
Davis	318 006	25.20	8,017.143	30,308	964,738	18,002	8,981,881	48,310	9,030,191
Decatur	331,663	26.50	8,789,085	44,318	1,665,758	52,592	10,454,843	96,910	10,551,753
Delaware	354,708	36 93	13,100,880	55,480	1,9 6,608	22,620	15,017,488	78,100	15,095,588
Des Moines	253,917	43.18	10,965,841	17,560	10,690,769	136,210	21,656,610	153,770	21,810,380
Dickinson	233,951	20 80	4,868,309	28,011	1,107,304	36,885	5,975,613	64,896	6,040,509
Dubuque	376,911	39.05	14,719,595	13,055	23,407,203	119,610	38,126,798	132,665	38,259,463
Emmet	244,304	23.38	5,713,615	77,449	1,248,612	72,112	6,962,227	149,561	7,111,788
Fayette	452,381	33.18	15,004,794	122,560	2,662,922	176,956	17,667,716	299,516	17,967,232
Floyd	312,642	35 82	11,199,974	47.424	2,767,496	105,680	13,967,470	153,104	14,120,574
Franklin	369,585	35.10	12,971,817	48,915	1,228,835	37,242	14,200,052	86,157	14,286,809
Fremont	311,765	36.50	11,378,351	20,060	1,877,939	83,941	13,256,290	104,001	13,360,291
Greene	355,203	38.18	13,562,212	74,932	1,485,408	.....	15,047,620	74,932	15,122,552
Grundy	311,662	42.45	13,232,423	64,081	1,089,255	20,889	14,321,678	84,970	14,406,648
Guthrie	376,916	28 93	10,904,375	4,448	1,920,542	19,812	12,824,917	24,260	12.849,177
Hamilton	358,313	34.30	12,577,036	48,995	2,589,508	63,472	15,166,544	112,467	15,279,011
Hancock	356,562	23 83	8,498,168	122,804	1,034,644	52,236	9,532,812	175,040	9,707,852
Hardin	350,214	35.29	12,359,266	67,745	2,789,620	107,483	15,148,886	175,228	15,324,114
Harrison	433,967	29.03	12,598,103	52,470	2,841,235	90,448	15,439,338	142,918	15,582,256
Henry	268,315	40.01	10,735,969	40,816	2,714,566	50,496	13,450,535	91,312	13,541,847
Howard	291,905	32 01	9,344,454	46,520	1,603,947	44,344	10,948,401	90,854	11,039,265
Humboldt	269,528	31.26	8,425,984	51,834	1,198,032	67,088	9,624,016	118,922	9,742,938
Ida	270,536	36.00	9,726,266	29,632	1,132,264	67,564	10,858.530	97,196	10,955,726
Iowa	372,946	36.75	13,709,172	61,828	1,464,232	32,372	15,173.404	94,200	15,267,604
Jackson	392,685	29.27	11,492,370	38,050	2,927,010	29,410	14,419,380	67,460	14,486,840
Jasper	448,958	41 50	18,633,765	54,648	3,813,031	130,908	22,446,796	185,556	22,632,352
Jefferson	270,882	34.23	9,274,741	42,452	2,141,780	12,408	11,416,521	54,860	11,471.381
Johnson	383,226	45.07	17,273,077	123,601	5,155,831	113,628	22,428,908	237,229	22,666,137
Jones	356,414	42.02	15,190,166	41,804	2,335,066	36,892	17,525,232	78,696	17,603 928
Keokuk	356,588	40.47	14,432,820	95,232	2,284,072	75,900	16,716,892	171,132	16,888,024
Kossuth	602,836	28.06	16,919,450	148,513	2,052,206	83,773	18,971,656	232,286	19.203.94
Lee	322,604	34.84	11,242,452	24,665	11,236,591	105,461	22,479,043	130,126	22,609,162

Linn	435,926	46.14	20,113,819	67,032	16,638,469	272,328	36,752,288	339,360	37,091,648
Louisa	249,251	34.60	8,625,384	33,296	1,627,204	76,948	10,252,588	110,244	10,362,832
Lucas	273,832	30.31	8,299,938	74,715	1,700,003	64,948	9,999,941	139,663	10,139,604
Lyon	352,411	29.31	10,331,956	49,660	1,622,207	37,038	11,954,163	86,698	12,040,861
Madison	351,752	30.25	10,641,128	40,460	1,353,496	35,980	11,994,624	76,440	12,071,064
Mahaska	357,479	42.68	15,260,030	23,456	4,671,968	48,458	19,931,998	71,914	20,003,912
Marion	351,643	37.76	13,280,105	51,116	2,783,915	50,648	16,064,020	101,764	16,165,784
Marshall	351,579	42.46	14,931,324	61,544	5,744,200	112,860	20,675,524	174,404	20,849,928
Mills	264,821	42.48	11,252,132	30,858	1,609,472	33,112	12,861,604	63,970	12,925,574
Mitchell	289,051	34.36	9,932,136	44,944	1,546,388	43,804	11,478,524	88,748	11,567,272
Monona	427,843	24.20	10,353,796	60,472	1,149,032	61,932	11,502,828	122,404	11,625,232
Monroe	270,278	26.71	7,219,193	12,367	1,012,393	9,637	8,231,586	22,004	8,253,590
Montgomery	263,840	41.92	11,061,946	42,164	2,537,790	41,312	13,599,736	83,476	13,683,212
Muscatine	267,172	46.06	12,305,856	52,852	6,630,044	134,206	18,935,900	187,058	19,122,958
O'Brien	349,378	31.57	11,029,856	86,332	1,902,421	54,032	12,932,280	140,364	13,072,644
Osceola	252,805	23.38	5,912,789	26,788	669,338	41,424	6,582,127	68,212	6,650,339
Page	333,180	42.01	13,997,168	52,772	2,822,699	183,164	16,819,869	235,936	17,055,803
Palo Alto	347,890	21.17	7,363,650	59,189	1,391,260	53,164	8,754,910	112,353	8,867,263
Plymouth	532,812	32.05	17,076,775	39,574	2,578,049	44,004	19,654,824	83,578	19,738,402
Pocahontas	356,084	29.36	10,455,285	54,766	1,061,858	29,620	11,517,143	84,386	11,601,529
Polk	352,583	55.16	19,449,100	70,301	41,246,944	774,778	60,696,044	845,079	61,541,123
Pottawattamie	576,483	39.56	22,806,852	86,102	11,857,580	248,070	34,664,432	334,172	34,998,604
Poweshiek	366,633	37.50	13,749,569	66,030	3,167,361	103,300	16,916,930	169,330	17,086,260
Ringgold	344,201	27.19	9,357,312	54,641	1,025,717	27,940	10,383,029	82,581	10,465,610
Sac	351,037	33.73	11,842,680	98,840	1,903,032	65,476	13,745,712	164,316	13,910,028
Scott	276,536	58.08	16,061,320	70,460	18,105,468	374,620	34,166,788	445,080	34,611,868
Shelby	374,568	32.87	12,313,633	75,719	1,295,269	34,948	13,608,902	110,667	13,719,569
Sioux	466,586	36.55	17,058,850	73,731	2,031,855	32,729	19,090,705	106,460	19,197,165
Story	351,977	38.26	13,467,876	106,472	2,947,080	129,232	16,414,956	235,704	16,650,660
Tama	440,702	39.93	17,600,390	92,210	3,385,248	111,320	20,985,638	203,530	21,189,168
Taylor	327,024	32.00	10,702,748	52,824	1,369,992	51,988	12,072,740	104,812	12,177,552
Union	263,730	31.58	8,329,329	42,934	2,873,963	13,736	11,203,292	56,670	11,259,962
Van Buren	302,029	32.49	9,815,941	29,100	1,763,436	28,424	11,579,377	57,524	11,636,901
Wapello	262,027	33.03	8,656,204	43,296	7,784,729	141,136	16,440,933	184,432	16,625,365
Warren	360,186	34.67	12,488,504	64,723	1,965,684	59,704	14,454,188	124,427	14,578,615
Washington	350,645	42.15	14,782,600	74,190	2,867,727	93,727	17,650,327	167,917	17,818,244
Wayne	326,321	27.39	8,941,186	48,340	1,610,280	104,316	10,551,466	152,656	10,704,122
Webster	435,557	32.70	14,245,739	105,127	5,038,154	223,218	19,283,893	328,345	19,612,238
Winnebago	245,838	25.34	6,231,910	49,624	1,584,256	66,124	7,816,166	115,748	7,931,914
Winneshiek	427,498	34.81	14,889,716	101,624	2,550,328	54,960	17,440,044	156,584	17,596,628
Woodbury	515,050	27.48	14,156,787	45,757	19,146,827	176,126	33,303,614	221,883	33,525,497
Worth	251,904	30.27	7,625,973	66,208	733,972	25,544	8,359,945	91,752	8,451,697
Wright	361,407	29.27	10,576,737	64,092	1,845,665	67,593	12,422,402	131,685	12,554,087
Total	34,639,638	$ 34.59	$ 1,198,268,387	$ 5,799,970	$ 370,244,520	$ 8,301,859	$ 1,568,512,907	$ 14,101,829	$ 1,582,614,736

STATEMENT No. 51—CONTINUED.

COUNTY.	Exemptions for roads and homesteads.	Net reported actual value of lands and town lots, including new buildings in county.	Net reported taxable value of real estate, including new buildings in county.	Reported taxable value of railroad property.	Adjusted taxable value of personal property.	Reported taxable value of telegraph and telephone property.	Reported taxable value of express property.	Total taxable value of county.
Adair	$ 242,150	$ 10,599,666	$ 2,649,916	$ 193,431	$ 685,044	$ 7,584	$ 950	$ 3,536,925
Adams	229,066	9,309,598	2,327,399	315,946	604,109	5,461	760	3,253,675
Allamakee	50,889	10,355,135	2,588,785	256,730	672,014	8,937	1,549	3,528,015
Appanoose	19,260	12,116,616	3,029,154	581,813	783,278	12,257	3,382	4,409,884
Audubon	222,921	10,248,556	2,562,139	100,890	604,813	4,135	685	3,272,662
Benton	67,511	23,715,907	5,928,976	691,657	1,398,973	15,800	2,431	8,037,827
Black Hawk	508,715	24,207,739	6,051,935	604,688	1,820,335	16,782	2,859	8,496,599
Boone	410,933	17,787,243	4,446,811	589,152	995,650	14,066	2,555	6,047,574
Bremer	284,374	12,051,132	3,012,783	235,317	829,831	8,946	1,694	4,088,571
Buchanan	304,517	15,756,262	3,939,065	354,587	1,029,731	9,487	1,786	5,334,656
Buena Vista	.....	13,123,588	3,280,897	405,297	787,829	8,749	2,167	4,484,939
Butler	336,396	14,143,024	3,535,756	441,527	867,931	13,837	2,023	4,861,074
Calhoun	.....	13,157,800	3,289,450	422,671	660,575	12,734	3,130	4,388,560
Carroll	.....	14,703,840	3,675,960	584,026	684,453	6,625	2,585	4,953,649
Cass	.....	15,386,401	3,846,600	424,151	1,039,335	10,278	1,528	5,321,892
Cedar	.....	20,171,484	5,042,871	623,045	1,289,805	9,524	2,610	6,967,855
Cerro Gordo	410,768	15,539,506	3,884,876	480,502	850,142	15,792	2,777	5,234,089
Cherokee	308,636	13,990,860	3,497,715	281,964	860,081	8,026	1,844	4,649,630
Chickasaw	8,000	11,085,154	2,771,288	324,078	669,801	8,957	1,510	3,775,634
Clarke	165,512	8,376,357	2,094,089	344,407	558,386	4,666	1,190	3,002,738
Clay	.....	10,632,595	2,658,149	286,505	597,117	6,127	2,059	3,549,957
Clayton	.....	15,790,534	3,947,633	539,754	1,303,768	17,639	3,175	5,811,369
Clinton	.....	28,503,556	7,125,889	1,043,283	1,971,299	24,550	5,023	10,170,044
Crawford	.....	15,833,465	3,958,366	765,509	921,207	12,507	4,767	5,662,356
Dallas	16,264	17,695,137	4,423,784	603,362	1,050,344	14,677	2,534	6,094,701
Davis	33,218	8,996,973	2,249,243	303,220	636,434	7,243	1,584	3,197,724
Decatur	70,443	10,481,310	2,620,327	299,261	676,296	10,333	2,473	3,608,690
Delaware	.....	15,095,588	3,773,897	472,269	892,393	12,677	2,798	5,154,034
Des Moines	74,907	21,735,473	5,433,869	457,854	1,564,217	22,990	1,511	7,480,441
Dickinson	124,556	5,915,953	1,478,988	169,170	319,127	4,527	1,201	1,973,013
Dubuque	232,568	38,026,895	9,506,724	631,091	2,840,986	15,724	3,241	12,997,766
Emmet	18,520	7,093,268	1,773,317	230,548	357,561	4,856	1,942	2,368,224
Fayette	19,632	17,947,600	4,486,900	489,949	1,114,837	15,668	3,016	6,110,370
Floyd	282,796	13,837,778	3,459,444	341,609	863,849	9,310	1,728	4,675,940

Franklin	365,569	13,921,240	3,480,310	267,300	708,920	7,459	1,660	4,465,649
Fremont	45,777	13,314,514	3,328,628	305,053	894,029	10,278	1,760	4,539,748
Greene	.....	15,122,552	3,780,638	466,987	747,283	8,377	2,007	5,005,292
Grundy	10,700	14,395,948	3,598,987	233,245	811,000	9,980	1,250	4,654,462
Guthrie	111,481	12,737,696	3,184,424	446,314	837,858	8,966	1,686	4,479,248
Hamilton	285,139	14,993,872	3,748,468	449,439	810,697	10,590	2,516	5,021,710
Hancock	29,152	9,678,700	2,419,675	427,205	502,847	11,149	2,624	3,363,491
Hardin	4,790	15,319,324	3,829,831	571,131	1,121,305	13,728	3,626	5,539,621
Harrison	488,922	15,093,334	3,773,333	695,130	1,054,841	15,688	6,345	5,545,337
Henry	83,851	13,457,996	3,364,499	383,790	999,723	8,120	1,918	4,758,050
Howard	12,732	11,026,533	2,756,644	198,902	591,066	10,562	950	3,558,124
Humboldt	40,280	9,702,658	2,425,664	393,734	597,573	9,384	2,473	3,428,828
Ida	245,340	10,710,386	2,677,596	158,503	612,354	7,274	1,333	3,457,060
Iowa	.....	15,267,604	3,816,901	410,111	1,066,231	9,497	1,390	5,304,130
Jackson	70,780	14,416,060	3,604,015	329,432	1,172,902	9,987	1,996	5,118,332
Jasper	82,984	22,549,368	5,637,342	727,970	1,463,272	15,735	2,957	7,817,276
Jefferson	170,248	11,301,133	2,825,283	550,943	832,548	11,029	2,215	4,222,018
Johnson	28,128	22,638,009	5,659,502	520,069	1,488,328	11,371	1,749	7,681,019
Jones	.....	17,603,928	4,400,982	403,665	1,207,972	10,995	2,511	6,026,125
Keokuk	.....	16,888,024	4,222,006	484,949	1,333,499	15,309	3,663	6,059,426
Kossuth	32,696	19,171,246	4,792,811	589,256	924,501	12,843	3,835	6,323,236
Lee	158,705	22,450,464	5,612,616	768,162	1,274,069	30,977	4,234	7,690,058
Linn	294,927	36,796,721	9,199,180	920,946	1,962,922	22,470	4,168	12,109,686
Louisa	.....	10,362,832	2,590,708	426,104	626,292	9,665	2,162	3,654,931
Lucas	51,489	10,088,115	2,522,029	392,799	555,445	6,899	1,393	3,478,475
Lyon	21,180	12,019,681	3,004,920	423,964	499,149	10,877	3,266	3,942,176
Madison	.....	12,071,064	3,017,766	261,573	788,722	8,5 3	1,281	4,077,845
Mahaska	54,360	19,949,552	4,987,388	483,260	1,220,792	17,402	3,410	6,712,252
Marion	.....	16,165,784	4,041,446	366,738	1,071,179	13,025	2,568	5,494,956
Marshall	73,188	20,776,740	5,194,185	876,970	1,189,982	21,439	3,868	7,286,444
Mills	55,088	12,870,486	3,217,622	616,222	863,987	10,267	2,534	4,710,632
Mitchell	34,720	11,532,552	2,883,138	233,988	805,802	10,159	2,108	3,935,195
Monona	.....	11,625,232	2,906,308	434,546	783,757	13,049	3,503	4,141,163
Monroe	148,416	8,105,174	2,026,293	575,922	544,387	12,002	2,461	3,161,065
Montgomery	.....	13,683,212	3,420,803	385,935	768,782	6,557	1,240	4,583,317
Muscatine	.....	19,122,958	4,780,739	725,264	1,323,948	20,037	2,738	6,852,726
O'Brien	.....	13,072,644	3,268,161	419,722	736,844	10,575	2,333	4,431,635
Osceola	162,009	6,488,330	1,622,082	270,865	289,839	5,157	1,223	2,189,166
Page	187,394	16,868,409	4,217,102	363,837	1,121,235	10,270	2,536	5,714,980
Palo Alto	35,700	8,831,563	2,207,891	351,010	616,279	6,847	1,826	3,183,853
Plymouth	8,000	19,730,402	4,932,600	521,973	940,986	12,687	3,028	6,411,274
Pocahontas	.....	11,601,529	2,900,382	295,432	720,757	8,017	1,785	3,926,373
Polk	195,164	61,345,959	15,336,490	1,074,330	2,902,233	36,027	4,452	19,443,532
Pottawattamie	.....	34,998,604	8,749,651	1,409,497	1,866,066	22,901	4,102	12,052,217
Poweshiek	59,131	17,027,129	4,256,782	535,070	1,157,940	12,521	2,589	5,964,902
Ringgold	232,349	10,233,261	2,558,315	297,357	676,281	7,573	1,993	3,541,519
Sac	42,028	13,868,000	3,467,000	371,657	934,069	12,968	3,377	4,789,071
Scott	.....	34,611,868	8,652,967	571,952	3,690,824	15,748	3,242	12,934,733
Shelby	317,181	13,402,388	3,350,597	337,854	826,520	6,970	1,625	4,523,566
Sioux	6,000	19,191,165	4,797,791	778,813	930,379	14,791	4,514	6,526,288

STATEMENT No. 51.—CONTINUED.

COUNTY.	Exemptions for roads and homesteads.	Net reported actual value of lands and town lots, including new buildings in county.	Net reported taxable value of real estate, including new buildings in county.	Reported taxable value of railroad property.	Adjusted taxable value of personal property.	Reported taxable value of telegraph and telephone property.	Reported taxable value of express property.	Total taxable value of county.
Story	$ 45,336	$ 16,605,324	$ 4,151,331	$ 657,438	$ 1,119,357	$ 12,931	$ 2,797	$ 5,943,854
Tama	.....	21,189,168	5,297,292	764,701	1,215,208	17,424	2,952	7,297,577
Taylor	.....	12,177,552	3,044,388	220,890	856,817	7,162	1,519	4,130,776
Union	218,003	11,041,959	2,760,490	473,259	644,278	7,031	1,682	3,886,740
Van Buren	.....	11,636,901	2,909,225	278,195	731,080	8,272	2,081	3,928,853
Wapello	.....	16,625,365	4,156,341	652,709	1,028,398	21,999	2,962	5,862,409
Warren	.....	14,578,615	3,644,654	338,697	1,005,157	13,762	2,417	5,004,687
Washington	108,607	17,709,637	4,427,409	419,993	1,421,934	15,781	2,527	6,287,644
Wayne	.....	10,704,122	2,676,030	388,897	918,823	11,841	1,912	3,997,503
Webster	.....	19,612,238	4,903,059	789,470	1,070,691	23,907	5,064	6,792,191
Winnebago	178,205	7,753,709	1,938,427	192,638	426,952	6,682	1,390	2,566,089
Winneshiek	35,176	17,561,452	4,390,363	361,859	974,385	14,892	1,988	5,743,487
Woodbury	295,328	33,230,169	8,307,542	598,252	1,929,380	19,727	3,726	10,858,627
Worth	42,383	8,409,314	2,102,329	234,667	481,967	7,426	1,602	2,827,991
Wright	.....	12,554,087	3,138,522	428,909	678,591	12,559	3,361	4,261,942
Total	$ 9,611,188	$ 1,573,003,548	$ 393,250,888	$ 46,194,727	$ 98,856,185	$ 1,206,989	$ 244,970	$ 539,753,759

STATEMENT No. 52—PART I.

Showing the assessment of personal property other than live stock, for the year 1900, as shown by supplemental reports of assessment made by the county auditors to the auditor of state.

COUNTIES.	Reported actual value of vehicles, including bicycles.	Reported actual value of household furniture, hotel and boarding house.	Reported actual value of money and credits.	Reported actual value of corporation stocks.	Reported actual value of capital employed in manufacturing.	Reported actual value of merchandise.	Reported actual value of new buildings erected by another than the owner of real estate.	Reported actual value of other personal property.
Adair	$ 42,449	$ 18,650	$ 377,287	$ 25,908	.....	$ 349,350	$ 15,932	$ 97,938
Adams	30,879	9,834	501,545	30,820	.....	209,225	10,812	60,354
Allamakee	48,456	3,204	750,991	195,622	$ 4,100	399,336	74,574	100,343
Appanoose	61,433	34,957	1,033,325	61,737	.....	469,184	9,552	119,735
Audubon	19,590	3,360	493,026	58,171	7,700	286,242	.....	82,388
Benton	71,170	14,540	2,005,121	164,688	40,048	731,542	10,774	182,003
Black Hawk	102,946	13,643	3,423,629	37,452	74,304	1,223,880	24,326	240,228
Boone	77,239	9,389	1,309,461	8,390	5,052	565,763	32,670	282,847
Bremer	50,234	6,174	1,217,488	135,340	18,444	431,558	26,670	64,921
Buchanan	51,291	10,467	1,158,396	440,555	3,680	589,641	14,600	76,591
Buena Vista	44,036	27,312	569,088	105,792	17,800	442,756	48,620	65,644
Butler	61,040	15,112	1,111,556	3,268	15,976	498,492	33,372	96,240
Calhoun	45,928	8,976	448,692	36,216	.....	455,932	45,304	172,672
Carroll	41,860	7,702	350,710	103,922	.....	498,094	.....	91,742
Cass	78,026	7,900	905,292	96,968	.....	679,176	96,361	182,652
Cedar	56,505	15,000	2,141,258	34,204	7,376	438,104	5,560	139,070
Cerro Gordo	57,046	71,207	633,925	189,135	42,350	651,619	54,900	183,885
Cherokee	52,744	12,740	694,800	92,024	900	440,412	38,044	117,832
Chickasaw	39,140	.....	921,174	3,600	10,100	420,098	29,112	72,928
Clarke	37,675	6,225	492,981	1,700	1,325	312,925	11,485	82,312
Clay	34,979	41,968	389,461	4,039	.....	335,218	7,557	105,878
Clayton	81,452	10,202	2,174,732	288,335	17,400	618,377	.....	160,675
Clinton	79,004	49,224	2,414,004	980,293	243,501	983,573	13,510	432,323
Crawford	48,579	16,595	576,724	42,543	.....	477,892	.....	68,289
Dallas	73,906	11,850	1,162,288	38,413	9,838	616,730	27,526	217,465
Davis	55,357	18,471	849,773	500	848	248,952	3,958	59,835
Decatur	54,525	26,526	619,771	3,440	.....	419,104	3,562	88,255
Delaware	54,580	10,052	1,295,524	5,480	1,388	381,660	9,772	62,364
Des Moines	83,677	13,300	2,443,765	616,927	50,643	1,572,865	.....	319,449
Dickinson	20,267	14,582	219,750	49,302	13,925	231,093	10,623	59,637

STATEMENT No. 52—PART I—CONTINUED.

COUNTIES.	Reported actual value of vehicles, including bicycles.	Reported actual value of household furniture, hotel and boarding house.	Reported actual value of money and credits.	Reported actual value of corporation stocks.	Reported actual value of capital employed in manufacturing.	Reported actual value of merchandise.	Reported actual value of new buildings erected by another than the owner of real estate.	Reported actual value of other personal property.
Dubuque	$ 132,927	$ 304,387	$ 4,220,128	$ 1,346,514	$ 3,600	$ 2,802,514	$ 5,600	$ 801,761
Emmet	23,826	6,605	232,148	58,452	.....	241,882	.....	70,463
Fayette	56,941	15,094	1,478,016	84,508	29,938	650,857	30,088	114,395
Floyd	57,821	42,394	1,105,958	279,068	17,804	493,415	18,884	111,132
Franklin	46,995	1,602	581,797	820	3,800	319,258	.....	132,047
Fremont	84,194	41,465	896,315	63,312	.....	548,799	14,901	305,682
Greene	48,850	11,212	618,082	20,988	.....	389,514	20,748	221,064
Grundy	59,480	19,291	819,524	39,023	.....	326,079	23,238	129,560
Guthrie	52,634	38,205	692,330	75,383	12,248	529,678	.....	194,326
Hamilton	51,805	9,071	618,475	304,109	26,880	557,919	.....	143,441
Hancock	26,759	16,443	288,666	56,352	.....	350,730	45,618	89,584
Hardin	76,575	15,190	1,753,848	31,447	21,500	710,500	18,500	119,479
Harrison	42,918	5,844	1,097,994	17,260	.....	519,686	16,538	483,160
Henry	75,390	15,314	1,605,787	227,954	284	503,452	728	154,245
Howard	42,299	3,266	761,121	12,220	8,700	379,236	18,655	58,562
Humboldt	37,140	5,117	622,253	41,161	.....	368,872	26,154	136,091
Ida	10,879	11,378	457,447	300	2,100	319,581	3,944	55,601
Iowa	53,409	2,300	1,501,697	66,972	6,600	572,688	9,708	155,920
Jackson	47,988	25,388	2,107,673	225,232	7,277	517,960	19,121	50,470
Jasper	70,515	28,999	2,080,946	81,700	30,163	683,339	29,972	211,175
Jefferson	60,589	8,348	1,292,324	185,824	35,368	387,812	2,493	94,100
Johnson	86,286	42,825	2,475,329	95,771	22,625	782,426	.....	208,432
Jones	49,980	48,068	2,045,590	3,892	9,100	471,775	3,700	71,610
Keokuk	103,168	11,836	2,021,552	309,572	33,812	557,524	6,356	244,616
Kossuth	33,729	11,479	841,379	29,182	16,750	614,488	82,273	143,567
Lee	99,042	85,330	1,432,855	223,967	48,764	1,883,569	17,511	167,424
Linn	98,652	134,267	2,690,398	798,663	.....	1,555,415	.....	248,145
Louisa	49,200	16,904	750,248	15,184	7,464	309,916	16,392	85,276
Lucas	48,774	5,520	524,777	7,543	7,004	293,719	3,740	78,175
Lyon	32,014	5,398	212,616	51,971	.....	331,344	68,328	149,490
Madison	51,288	20,164	781,644	64,208	.....	324,636	.....	91,092
Mahaska	91,850	10,563	1,379,477	253,604	7,600	966,123	77,780	201,670
Marion	71,028	1,704	1,376,347	290,000	31,892	560,291	.....	140,124
Marshall	72,088	52,834	1,359,618	133,073	5,980	996,587	.....	178,445

Mills	52,686	26,500	980,296	145,723	6,964	389,396	16,025	239,540
Mitchell	40,428	9,060	1,243,440	167,552	3,788	358,100	31,084	94,640
Monona	38,201	4,896	566,487	.....	.....	367,836	.....	123,436
Monroe	38,726	5,903	622,838	94,761	4,000	259,630	.....	127,140
Montgomery	41,572	16,577	587,866	173,788	6,348	521,424	.....	128,010
Muscatine	69,941	14,130	1,804,241	422,836	.....	1,323,453	.....	202,466
O'Brien	41,077	28,931	427,213	126,147	.....	533,065	.....	141,207
Osceola	21,914	5,184	177,029	15,400	.....	202,548	.....	52,954
Page	85,435	44,578	1,312,362	59,943	.....	813,437	17,193	141,877
Palo Alto	39,584	9,283	575,976	95,516	5,800	430,950	31,395	77,718
Plymouth	65,271	29,658	638,620	28,757	13,414	595,971	29,772	137,327
Pocahontas	34,187	4,260	859,266	48,676	9,255	303,875	40,783	89,811
Polk	212,408	235,300	3,396,927	1,596,352	128,615	3,454,755	.....	936,334
Pottawattamie	108,968	28,719	1,227,742	471,262	1,820	1,183,120	.....	512,707
Poweshiek	68,107	12,098	1,567,766	43,138	26,700	515,330	.....	108,504
Ringgold	40,392	13,156	535,001	3,845	.....	368,815	1,656	104,182
Sac	51,750	20,753	722,996	123,916	3,700	544,246	15,542	115,191
Scott	115,129	44,205	6,348,360	3,054,853	598,740	2,308,975	.....	557,844
Shelby	35,496	11,565	600,401	12,583	.....	427,915	26,056	107,697
Sioux	71,112	22,750	615,609	95,450	4,272	616,290	73,731	106,861
Story	95,371	8,785	1,241,330	221,742	600	740,717	53,146	326,914
Tama	68,220	22,827	1,009,755	303,492	9,552	620,778	36,612	171,855
Taylor	52,017	26,229	994,048	1,904	6,340	473,542	.....	102,360
Union	37,479	45,755	318,603	261,337	.....	495,295	3,632	54,383
Van Buren	52,198	5,041	1,079,846	2,784	56,340	374,024	17,079	102,052
Wapello	59,600	27,355	1,474,507	.....	.....	1,263,147	.....	216,271
Warren	60,752	8,851	1,352,689	19,214	.....	414,391	1,456	182,940
Washington	78,687	12,838	2,454,833	257,178	48,040	611,673	.....	151,494
Wayne	36,024	17,140	1,092,060	393,430	.....	484,920	7,060	89,256
Webster	41,675	12,837	763,026	118,044	26,926	1,070,161	.....	554,963
Winnebago	13,090	6,012	354,236	47,690	56	342,047	33,595	43,066
Winneshiek	52,744	11,220	1,513,688	10,708	3,404	568,600	12,136	90,316
Woodbury	111,806	96,511	667,288	735,877	.....	2,546,046	.....	1,067,602
Worth	24,966	13,480	525,890	9,240	27,844	228,785	18,068	48,342
Wright	23,460	22,960	507,167	175,204	.....	495,680	.....	120,677
Total	$5,783,519	$2,511,380	$115,630,698	$18,679,487	$1,976,469	$64,049,314	$1,712,167	$17,354,796

NOTE—The reported and adjusted actual value of personal property, other than live stock, are the same, no changes being made by the state board o review.

STATEMENT No. 52—PART II.

Showing the assessment of live stock for the year 1900, as shown by supplemental reports of assessment made by the County Auditors to the Auditor of State, and also as equalized by the state board of review.

COUNTIES.	HEIFERS ONE YEAR OLD.							HEIFERS TWO YEARS OLD.			
	Number.	Reported average value.	Per cent, increase.	Per cent, decrease.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Per cent, increase.	Per cent, decrease.
Adair	6,445	$ 20.28			$ 20.28	$ 130,726	$ 130,726	4,346	$ 24.98	....	...
Adams	5,073	22.39	....	5	21.29	113,597	108,017	3,160	27.00	....	....
Allamakee	4,262	16.35	5	....	17.20	69,817	73,308	2,808	22.80		..
Appanoose	4,197	20.44	....		20.44	85,819	85,819	2,720	25.25	..	...
Audubon	4,503	20.38		....	20.38	91,785	91,785	2,825	27.00		.
Benton	7,359	20.00	....	....	20.00	147,310	147,310	4,604	24.00	..	.
Black Hawk	6,219	16.54	5	....	17.37	102,891	108,036	4,450	22.30		....
Boone	4,948	19.65		....	19.65	97,231	97,231	3,114	26.16	..	...
Bremer	5,363	15.32	15	....	17.62	82,147	94,469	4,337	20.31	10	...
Buchanan	5,845	19.72	....	....	19.72	115,290	115,290	3,722	23.64	..	.
Buena Vista	5,842	19.34	....	....	19.34	112,964	112,964	4,057	26.74	..	...
Butler	6,819	13.58	30	....	17.65	92,576	120,349	4,016	22.96		...
Calhoun	4,612	18.11		....	18.11	83,560	83,560	2,993	23.29	..	..
Carroll	5,562	17.80	....	....	17.80	99,020	99,020	3,064	22.56	...	...
Cass	5,458	20.14	....	....	20.14	109,958	109,958	4,270	28.04	....	5
Cedar	5,962	21.42	..	....	21.42	127,730	127,730	3,194	26.63		.
Cerro Gordo	4,593	16.50	5	....	17.15	75,040	78,792	3,201	21.10	5	
Cherokee	5,253	20.27	....	....	20.27	106,480	106,480	3,081	27.60		5
Chickasaw	4,968	16.01	5	....	16.81	79,523	83,499	3,708	20.70	5	...
Clarke	4,249	19.75	....		19.75	83,951	83,951	2,904	27.32	..	
Clay	5,005	16.17	5		16.97	80,891	84,936	3,344	21.08	.	..
Clayton	6,265	16.01	5	....	16.82	100,332	105,349	4,136	20.52	5	...
Clinton	6,447	19.13	....		19.13	123,348	123,348	3,489	23.78	..	..
Crawford	6,358	19.78	....		19.78	125,774	125,774	3,995	26.21		....
Dallas	5,244	20.94	....	....	20.94	109,712	109,712	3,214	25.51	..	..
Davis	3,867	20.36		....	20.36	78,736	78,736	2,187	25.92	.	...
Decatur	4,879	21.40	....	..	21.40	104,424	104,424	2,953	26.67	....	..
Delaware	5,796	20.02	....	....	20.02	116,020	116,020	4,232	23.60		...
Des Moines	2,626	19.93	..	....	19.93	52,322	52,322	1,767	27.24	..	....
Dickinson	2,487	16.40	5	....	17.23	40,803	42,843	2,084	22.16	....	...

Dubuque	5,250	20.01	....	....	20.01	105,052	105,052	3,199	28.01		5	
Emmet	2,786	12.15	40	....	17.02	33,874	47,424	1,880	19.91	10	..	
Fayette	7,391	16.13	5	....	16.93	119,214	125,175	5,271	24.10	..	...	
Floyd	4,192	17.71	..	...	17.71	74,250	74,250	2,907	22.76		..	
Franklin	5,072	18.81		....	18.81	95,380	95,380	3,156	24.81	....	....	
Fremont	2,794	21.73	....	5	20.65	60,721	57,685	1,757	25.68	....	..	
Greene	5,303	20.05	....	..	20.05	106,360	106,360	3,594	24.32	....	....	
Grundy	5,577	19.84	....		19.84	110,764	110,764	3,448	24.31	....	5	
Guthrie	5,536	21.90	....	5	20.81	121,253	115,190	3,332	27.53	....	....	
Hamilton	4,921	18.11	....	....	18.11	89,139	89,139	3,051	24.03	....	....	
Hancock	4,310	12.28	40	.....	17.10	52,916	73,682	2,600	19.40	10	....	
Hardin	5,418	20.05	.....	....	20.05	108,646	108,646	3,815	25.08	.....	....	
Harrison	4,943	16.29	5	....	17.11	80,432	84,554	3,541	23.65	....	....	
Henry	3,604	21.68	...	5	20.60	78,146	74,239	2,038	28.60	....	5	
Howard	4,349	16.24	.....	....	16.24	70,632	70,632	2,931	22.42	....	....	
Humboldt	3,704	16.03	5	....	16.84	59,389	62,358	2,573	20.12	10	....	
Ida	3,805	16.07	5	....	16.88	61,186	64,245	2,492	23.85	....		
Iowa	6,203	19.02	....	....	19.02	118,007	118,007	4,070	24.41		....	
Jackson	6,042	19.59	...	....	19.59	118,372	118,372	4,039	24.04	....	....	
Jasper	6,485	21.05	....	....	21.05	136,518	136,518	4,164	27.38	....	....	
Jefferson	3,444	20.11	....	....	20.11	69,269	69,269	1,974	26.81	....	....	
Johnson	6,573	$ 23.59	....	10	$ 21.23	$ 155,052	$ 139,547	3,268	$ 27.96	....	5	
Jones	6,481	20.80	....	....	20.80	134,850	134,850	4,669	24.29		....	
Keokuk	5,194	20.68	....	....	20.68	107,408	107,408	3,163	27.24	....	...	
Kossuth	6,203	15.60	10		17.15	96,746	106,421	4,349	19.80	10	....	
Lee	3,601	19.68	....	...	19.68	70,876	70,876	2,125	25.00	....	....	
Linn	6,801	20.91		....	20.91	142,182	142,182	3,554	26.48	....	....	
Louisa	2,481	21.00	.....	....	21.00	53,436	53,436	1,651	27.00	...	....	
Lucas	3,792	21.24		....	21.24	80,454	80,454	2,489	27.44	....	....	
Lyon	3,182	15.11	10	....	16.63	48,107	52,918	1,874	20.96	5	....	
Madison	5,855	20.61	....	..	20.61	120,724	120,724	3,705	28.05	....	5	
Mahaska	4,715	20.26	....	....	20.26	95,556	95,556	2,692	26.50		.....	
Marion	4,921	21.23	....	....	21.23	104,486	104,486	3,181	27.35	.	....	
Marshall	5,568	17.78	....	....	17.78	99,010	99,010	3,614	23.94	....	....	
Mills	3,447	22.71		5	21.57	78,286	74,372	2,167	28.27	....	5	
Mitchell	4,303	17.00	..	....	17.00	73,164	73,164	3,089	21.23	5	....	
Monona	4,350	19.89		.	19.89	86,543	86,543	2,968	24.10	....	....	
Monroe	3,584	21.50	....	....	21.50	77,000	77,000	2,277	27.30	....	....	
Montgomery	4,168	20.03	....	..	20.03	83,497	83,497	2,739	27.78		5	
Muscatine	3,532	21.40	....	....	21.40	75,610	75,610	2,267	27.00	....	....	
O'Brien	5,096	19.60	....	....	19.60	99,873	99,873	2,990	23.82	....	....	
Osceola	2,571	15.84	5	....	16.63	40,731	42,768	1,825	20.53	5	....	
Page	5,150	21.00	....	....	21.00	110,140	110,140	3,035	25.74	....		
Palo Alto	4,315	12.00	40	....	16.80	51,780	72,492	3,227	18.00	25	....	
Plymouth	6,130	16.74	5		18.41	102,607	112,868	4,570	23.42	....	....	
Pocahontas	5,184	16.43	5	....	17.25	85,189	89,448	3,017	22.48	....	....	
Polk	5,012	20.30	....	....	20.30	101,704	101,704	3,149	28.48	....	5	
Pottawattamie	7,784	20.00	....	..	20.00	155,680	155,680	5,482	28.00	....	5	
Poweshiek	6,263	20.11	....	..	20.11	126,399	126,399	4,471	26.96	.....	....	
Ringold	5,644	20.37	....	....	20.37	115,091	115,091	3,023	24.95	....	..	

STATEMENT No. 52 PART 2—CONTINUED.

COUNTIES.	HEIFERS ONE YEAR OLD.							HEIFERS TWO YEARS OLD.			
	Number.	Reported average value.	Per cent increase.	Per cent decrease.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Per cent increase.	Per cent decrease.
Sac	6,164	$ 16.39	5	...	$ 17.21	$ 101,060	$ 106,113	3,772	$ 23.35	....	....
Scott	4,113	20.59	....	...	20 59	84,695	84,695	2,581	25.55	....	....
Shelby	6,234	20.60	.....	....	20.60	128,435	128,435	3,733	27 76	....	5
Sioux	5,669	16.80	5	....	17.64	95,268	100,031	3,464	23.46	....	.....
Story	5.304	19.54	....	...	19.54	103.685	103,685	3,496	26 50		
Tama	7,215	22.42	....	5	21.31	161,807	153,717	4,570	26.90	....	...
Taylor	5,431	21.00		....	21.00	111,743	111,743	3,510	26.00	....	....
Union	4,696	24.17		....	24.17	99,409	99,409	3,124	26.24	....	....
Van Buren	3.380	21.09	....	....	21.09	67,936	67,936	2,161	27.06	....	.....
Wapello	3,424	18.97	.	....	18.97	64,974	64,974	2,018	24.17	....	....
Warren	5,385	22.33	....	5	21.22	120,293	114,278	3,552	26.90	..	....
Washington	4,889	22.00	....	5	20.87	107,442	102,070	2,952	26.10	....	....
Wayne	5,603	17.47	....	....	17.47	97,906	97,906	3,716	21.16	10	....
Webster	5,167	15.99	10	....	17.59	82,628	90,891	3,114	24.01	....	....
Winnebago	3,206	15.97	10	....	17.57	51,203	56,323	2,277	22.92	...	....
Winneshiek	5,648	16.08	10	....	17.69	90,832	99,915	3,739	20.12	10	....
Woodbury	5,575	19.72	....		19.72	109,981	109,981	4,252	23.83	....	....
Worth	3,717	13.98	25	....	17.48	51,987	64,984	2,348	19.64	10	....
Wright	4,435	15.49	10	....	17.27	68,720	75,592	2,917	21.70	...	....
Total	494.790	$ 18.97	....	....	$ 19.29	$ 9,381,542	$ 9,545,954	319.783	$ 24.62	....	....

STATEMENT No. 52—PART 2—CONTINUED.

COUNTIES.	HEIFERS TWO YEARS OLD.			COWS.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Per cent, increase.	Per cent, decrease.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$24 98	$ 108,346	$ 108,346	14,050	$ 28.66	....	....	$ 28.66	$ 402,744	$ 402,744
Adams	27.00	85,547	85,547	10,762	30.44	....	....	30.44	327,598	327,598
Allamakee	22.80	64,048	64,048	12,677	25.10	....	....	25.10	318,099	318,099
Appanoose	25.25	68,682	68,682	10,928	29.16	....	....	29.16	318,743	318,743
Audubon	27 00	76,134	76,134	11,581	30.50	....	....	30.50	353,286	353,286
Benton	24.00	109,888	109,888	17,407	32.00	....	....	32.00	550,320	550,320
Black Hawk	22.30	99,235	99,235	17,807	30.67	....	....	30.67	546,059	546,059
Boone	26.16	81,456	81,456	13,631	31.42	....	....	31.42	428,286	428,286
Bremer	22.35	88.107	96,918	17,671	28 47	....	....	28.47	503,153	503,153
Buchanan	23.64	88.020	88.020	17,254	30.12	....	....	30.12	519,835	519,835
Buena Vista	26.74	108,488	108,488	14,094	31.00	....	....	31.00	436,932	436,932
Butler	22.96	92,228	92,228	15,954	27 02	....	....	27.02	431,166	431,166
Calhoun	23.29	69,728	69,728	12,380	27.92	....	....	27.92	345,664	345,664
Carroll	22.56	69,123	69,123	14,467	26.88	10	....	29 70	388,845	427,729
Cass	26.64	119,754	113,766	12,299	36.17	....	10	32.56	444,927	400,434
Cedar	26.63	85,058	85,058	16,475	30.04	....	....	30 04	494,876	494,876
Cerro Gordo	22.16	67.553	70,931	11,795	27.35	....	....	27.35	324,023	324,023
Cherokee	26 22	85,036	80,784	11,743	28.86	....	....	28.86	338,972	338,972
Checkasaw	21.74	76,769	80,607	15,807	25.22	....	....	25 22	398,625	398,625
Clarke	27.32	79,348	79,348	9,397	30 91	....	....	30.91	290,537	290,537
Clay	21 98	73,489	73,489	11,689	27.73		....	27.73	324,125	324,125
Clayton	21.55	84,900	89,145	20,850	25.53	....	....	25 53	532,496	532,496
Clinton	23.78	82,995	82,995	19,167	28 25	....	....	28.25	541,623	541,623
Crawford	26.21	104,728	104,728	14,997	29.51	..	....	29.51	442,693	442,693
Dallas	25.51	81.997	81,997	13.703	30.77	....	....	30.77	421,736	421,736
Davis	25.92	56,594	56,594	9,877	29.47	....	....	29 47	291,133	291,133
Decatur	26 67	78,760	78,760	12,040	30.30	....	....	30.30	364,590	364.590
Delaware	23.60	99,892	99,892	20,301	28.08	....	....	28.08	570,052	570,052
Des Moines	27 24	48,141	48,141	7,793	30 46	..	....	30.46	237,442	237,442
Dickinson	22.16	46,177	46.177	6,188	28 81	....	....	28 81	178,298	178,298
Dubuque	26.61	89,604	85,124	17,844	28 02	..	....	28.02	499,988	499,988
Emmet	21 91	37,441	41,185	5.894	27.50	..	....	27.50	162,079	162,079
Fayette	24.10	127,156	127,156	22,282	28.07	....	....	28.07	625,461	625,461
Floyd	22.76	66,144	66,144	12,920	26.68	....	....	26 68	344,836	344,836

STATEMENT No. 52 Part 2—Continued.

Counties.	Heifers two years old.			Cows.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Per cent increase.	Per cent decrease.	Adjusted average value.	Reported average value.	Adjusted actual value.
Franklin	$ 24.81	$ 78,310	$ 78,310	12,117	$ 29.98	....	....	$ 29.98	$ 363,319	$ 363,319
Fremont	25.68	45,137	45,137	7,497	30.90	.		30.90	231,739	231,739
Greene	24.32	87,424	87,424	12,955	31.63	....	....	31.63	409,832	409,832
Grundy	24.31	83,821	83,821	14,778	28.49	....	....	28.49	421,165	421,165
Guthrie	26.16	91,747	87,160	14,525	31.00	....	....	31.00	450,250	450,250
Hamilton	24.03	73,321	73,321	14,441	28.33	....	....	28.33	409,235	409,235
Hancock	21.34	51,666	56,767	10,008	26.75	....	.....	26.75	267,685	267,285
Hardin	25.08	95,669	95,669	14,669	30.95	..	....	30.95	454,002	454,002
Harrison	23.65	83,012	83,012	12,661	31.06	....	....	31.06	396,227	396,227
Henry	27.17	58,304	55,389	8,621	31.35	....		31.35	270,274	270,274
Howard	22.43	65,763	65,763	11,695	28.92	....	....	28.92	338,258	338,258
Humboldt	22.13	51,771	56,948	10,358	28.17		....	28.17	291,835	291,835
Ida	23.85	59,430	59,430	8,165	32.18	....	....	32.18	262,750	262,750
Iowa	24.41	99,378	99,378	15,457	28.74	....	....	28.74	444,368	444,368
Jackson	24.04	97,120	97,120	15,537	27.92	....	....	27.92	433,914	443,914
Jasper	27.38	113,038	113,038	16,201	33.06	....	....	33.06	535,690	535,690
Jefferson	26.81	52,925	52,925	8,828	31.25	....	....	31.25	275,904	275,904
Johnson	26.56	91,378	86,800	17,430	31.12	....	....	31.12	542,442	542,442
Jones	24.29	113,442	113,442	18,454	33.12	....	....	33.12	612,162	612,162
Keokuk	27.24	86,180	86,180	13,340	31.04	....	....	31.04	414,184	414,184
Kossuth	21.79	86,130	94,743	19,846	24.91	10	....	27.40	494,411	543,852
Lee	25.00	53,135	53,135	10,570	29.69	....	....	29.69	313,835	313,835
Linn	26.48	94,115	94,115	20,646	30.27	....	.....	30.27	625,279	625,279
Louisa	27.00	45,076	45,076	6,701	32.00	....	....	32.00	214,964	214,964
Lucas	27.44	68,206	68,206	9,238	31.33	....	....	31.33	289,491	289,491
Lyon	22.01	39,286	41,250	8,239	24.97	10	.. .	27.47	205,746	226,321
Madison	26.65	103,952	98,754	13,300	31.65	....	....	31.65	420,996	420,996
Mahaska	26.50	71,509	71,509	12,840	30.60	....	....	30.60	393,069	393,069
Marion	27.35	87,025	87,025	11,225	30.53	....	....	30.53	342,703	342,703
Marshall	23.94	86,541	86,541	14,167	31.60	..		31.60	447,778	447,778
Mills	26.86	61,271	58,207	8,588	33.26	....	....	33.26	285,698	285,698
Mitchell	22.29	65,568	68,846	11,198	28.38	....	...	28.38	317,760	317,760
Monona	24.10	71,545	71,545	11,757	29.85	....	.....	29.85	350,957	350,957
Monroe	27.30	62,161	62,161	8,221	31.84	....	.....	31.84	261,739	261,739

Montgomery	26.36									
Muscatine	27.00	76,104	72,299	9,907	31.37	....	....	31.37	310,876	310,876
O'Brien	23.82	61,310	61,310	10,104	33.62	....	....	33.62	339,719	339,719
Osceola	21.57	71,211	71,211	11,023	29.69	....	....	29.69	327,321	327,321
Page	25.74	37,484	39,358	5,381	28.03	....	....	28.03	150,864	150,864
Palo Alto	22.38	78,125	78,125	12,756	29.50	....	....	29.50	376,231	376,231
Plymouth		58,086	72,208	14,305	24.00	10	....	26.40	343,320	377,652
Pocahontas	23.42	106,992	106,992	14,593	29.97		....	29.97	437,400	437,400
Polk	22.48	67,843	67,843	12,790	26.89	....	....	26.89	343,990	343,990
Pottawattamie	27.05	89,791	85,206	13,616	33.53	.	....	33.53	456,547	456,547
Poweshiek	26.60	153,496	145,811	18,336	36.00	....	10	32.40	660,006	594,086
Ringgold	26.96	120,251	120,251	14,786	31.07	....	....	31.07	459,589	459,589
Sac	24.95	75,429	75,429	12,311	29.55	....	....	29.55	362,828	362,828
Scott	23.35	88,064	88,064	14,658	28.90	..	....	28.90	423,813	423,813
Shelby	25.55	65,743	65,743	14,204	32.17	....	....	32.17	456,933	456,933
Sioux	26.38	103,644	98,462	15,195	32.18		....	32.18	489,000	489,000
Story	23.46	81,352	81,352	13,409	27.89	....	....	27.89	374,077	374,077
Tama	26.50	92,673	92,673	14,394	30.86	....	....	30.86	444,198	444,198
Taylor	26.90	122,978	122,978	17,028	30.40	..	...	30.40	517,730	517,730
Union	26.00	93,259	93,259	11,833	32.00	....	....	32.00	379,087	379,087
Van Buren	26.24	81,986	81,986	11,344	30.80	....	....	30.80	348,938	348,938
Wapello	27.06	58,493	58,493	8,678	30.73	....	....	30.73	266,752	266,752
Warren	24.17	48,781	48,781	8,925	29.67	....	....	29.67	264,806	264,806
Washington	26.90	95,554	95,554	13,022	31.40	....	....	31.40	408,935	408,935
Wayne	26.10	77,083	77,083	12,620	30.15	....	....	30.15	380,601	380,601
Webster	23.28	78,653	86,518	13,178	29.03	....	....	29.03	382,640	382,640
Winnebago	24.01	74,773	74,773	14,928	27.99	....	....	27.99	417,969	417,969
Winneshiek	22.92	52,194	52,194	9,368	27.70	....	....	27.70	259,519	259,519
Woodbury	22.13	75,212	82,733	17,809	26.18	....	....	26.18	466,216	466,216
Worth	23.83	101,399	101,399	13,885	28.03	....	....	28.03	389,400	389,400
Wright	21.61	46,118	50,730	11,386	25.42	12	...	28.47	289,476	324,213
	21.70	63,311	63,311	12,191	27.94	....	....	27.94	340,693	340,693
Total	$ 24.70	$ 7,872,154	$ 7,900,147	1,295,960	$ 29.60	....	....	$ 29.65	$ 38,358,503	$ 38,425,969

STATEMENT NO. 52.—PART 2 CONTINUED.

COUNTIES	CATTLE IN FEEDING.							BULLS.						
	Number.	Reported average value.	Increase per cent.	Decrease per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	5,286	$38 03	.....	.....	$38 03	$ 201,055	$ 201,055	787	$33 91	.....	.....	$33.91	$ 26,693	$ 26,693
Adams	3,371	39 62	.....	.....	39.62	133 565	133,565	568	34 47	.....	.....	34.47	19,581	19,581
Allamakee	414	28.00	10	.....	30 78	11,585	12,744	606	31 15	.....	.....	31 15	18,994	18,994
Appanoose	1,909	43.96	...	.....	43 96	83,923	83.923	482	33.11	.....	.....	33.11	15,963	15,963
Audubon	4,952	34 74	.....	.....	34.74	172,054	172,054	608	34.26	.....	.....	34 26	20,836	20,836
Benton	5,559	36 00	10	.....	39.84	201.327	221,460	1,001	35 00	.....	.....	35.00	34,865	34,865
Black Hawk	6,648	41.42	.....	.....	41.42	275,343	275,343	1,058	29 44	15	.....	33 85	31,150	35,823
Boone	4,515	34 54	10	.....	38.00	155 987	171,586	734	30.75	.....	.....	30 75	22,574	22,574
Bremer	493	32.53	.....	....	32.53	16,036	16,036	1,005	24 54	35	.....	33.12	24,662	33,294
Buchanan	3,325	39 35	..	.....	39 35	130,841	130,841	906	30 56	..	.....	30 56	27,688	27,688
Buena Vista	6,606	36 49	.....	....	36 49	241,044	241,044	824	40.67	.....	.....	40.67	33,516	33,516
Butler	2,827	34.87	.....	.....	34.87	98,576	98,576	967	29 77	15	.....	33.24	28,784	33,102
Calhoun	4,161	34 03	.....	.....	34.03	141,620	141,620	703	33 44	.....	....	33.44	23,512	23,512
Carroll	3,907	33.24	.....	.....	33 24	129,856	129,856	855	28.31	20	.....	33 98	24,211	29,053
Cass	.....	.....	.....	.....	.....	.....	.....	914	41.24	.....	15	35.06	37,704	32,048
Cedar	9,324	42 63	.....	.....	42.63	397,458	397 458	855	42 41	.....	15	36 05	36,260	30,821
Cerro Gordo	7,447	30.25	10	.....	33 32	225,598	248,158	619	28.43	20	.....	34.12	17,602	21,122
Cherokee	13,391	40.57	....	10	36.52	543.320	488,988	732	39 92	..	.....	39.92	29,228	29,228
Chickasaw	1,208	25 85	20	....	31.02	31,229	37,475	854	23 02	40	.....	32.24	19,669	27,537
Clarke	1,830	41.89	.....	.....	41.89	76,676	76,676	623	35.80	..	.....	35.80	22,304	22,304
Clay	6,165	34.30	.....	.....	34.30	211,496	211,496	676	32 75	.....	....	32.75	22,129	22,129
Clayton	2,912	22.53	30	.....	29 29	65,608	85,290	1,140	27 65	20	....	33.20	31,544	37,853
Clinton	13,708	42 16	.....	.....	42.16	577,987	577,987	947	36.45	...	.....	36 45	34,521	34,521
Crawford	15,576	36 20	...	.....	36 20	563,857	563,857	981	34 01	.....	..	34.01	33,365	33,365
Dallas	4,733	40.39	.....	.....	40.39	191,204	191,204	660	36.45	.....	.....	36.45	24,057	24,057
Davis	1,151	38 81	.....	.....	38 81	44.679	44 679	422	35.27	.....	.....	35 27	14,884	14,884
Decatur	2,450	42.16	.....	.....	42.16	103,311	103,311	543	41 64	.....	15	35 39	22,609	19,218
Delaware	1,639	37 88	...	.....	37.88	62,092	62,092	1,033	30.51	.....	.....	30.51	31,516	31,516
Des Moines	4,537	38 86	.....	...	38.86	176,331	176,331	353	34 21	.....	.....	34 21	12,079	12,079
Dickinson	1,393	32 66	.....	..	32 66	45,498	45,498	359	29.00	15	.....	33 35	10,413	11,975
Dubuque	1,601	48.04	.....	15	40 83	76,912	65,375	852	32 06	.....	.....	32 06	27,315	27,315
Emmet	3,206	37.56	.....	10	33.80	120,414	108,373	354	27 56	20	.....	33.08	9,757	11,708
Fayette	1,501	35.56	.....	.....	35 56	53,378	53.378	1,101	30 46	..	.....	30.46	33.542	33.542
Floyd	2,853	35 88	.....	10	32.29	102,356	92,120	700	31.79	.....	....	31.79	22.255	22,255

Franklin	7,496	36.85	.....	.....	36.85	276,252	276,252	841	31.53	.....	.....	31.53	26,524	26,524
Fremont	7,995	36.26	.....	.....	36.26	289,876	289,876	352	36.59	.....	.....	36.59	12,881	12,881
Greene	4,753	34.85	.....	.....	34.85	165,676	165,676	699	38.51	.....	.....	38.51	26,912	26,912
Grundy	4,762	41.00	.....	.....	41.00	195,216	195,216	928	35.07	.....	.....	35.07	32,552	32,552
Guthrie	5,293	39.32	....	10	35.40	208,166	187,349	746	36.70	.....	.....	36.70	27,379	27,379
Hamilton	3,943	37.52	.....	.....	37.52	147,945	147,945	865	36.12	.....	.....	36.12	31,249	31,249
Hancock	3,275	27.47	15	.....	31.58	89,932	103,422	647	21.84	40	.....	30.58	14,130	19,782
Hardin	5,273	34.90	10	.....	38.39	184,042	202,446	785	31.00	.....	..	31.00	24,331	24,331
Harrison	14,409	31.17	10	.....	34.19	447,949	492,744	579	30.17	15	.....	34.68	17,460	20,079
Henry	3,653	44.61	.....	.....	44.61	162,968	162,968	395	38.37	.....	.....	38.37	15,158	15,158
Howard	1,224	29.70	.....	.....	29.70	36,356	36,356	639	32.56	.....	.....	32.56	20,805	20,805
Humboldt	4,984	31.93	.....	.....	31.93	159,222	159,222	600	32.63	.....	.....	32.63	19,579	19,579
Ida	13,200	31.45	10	..	33.77	405,420	445,962	488	36.68	.....	.....	36.68	17,901	17,901
Iowa	5,343	39.32	.....	.....	39.32	210,138	210,138	850	36.93	.....	.....	36.93	31,396	31,396
Jackson	2,817	35.73	10	.....	39.30	100,647	110,712	809	32.42	.....	.....	32.42	26,230	26,230
Jasper	8,476	41.74	.....	.....	41.74	353,790	353,790	923	42.18	.....	15	35.86	38,940	33,099
Jefferson	1,768	49.15	....	10	44.24	86,902	78,212	424	36.41	.....	.....	36.41	15,441	15,441
Johnson	5,525	$43.67	.....	10	$39.31	$ 241,312	$ 217,181	888	$46.02	.....	20	$36.70	$ 40,867	$ 32,694
Jones	..	.....	.....	.....	.....	.....	.....	909	40.98	.....	.....	40.98	37,259	37,259
Keokuk	3,850	39.12	.....	.....	39.12	150,636	150,636	711	37.37	.....	.....	37.37	26,576	26,576
Kossuth	4,409	36.27	....	.....	36.27	159,915	159,915	1,125	27.79	20	.....	33.36	31,269	37,523
Lee	637	41.14	.....	.....	41.14	26,210	26,210	430	31.69	.....	.....	31.69	13,627	13,627
Linn	3,364	44.23	....	10	39.81	148,799	133,919	986	34.50	.....	.....	34.50	34,010	34,010
Louisa	3,955	44.00	....		44.00	172,608	172,608	347	44.00	.....	20	35.41	15,360	12,288
Lucas	1,587	43.65		....	43.65	69,287	69,287	484	42.83	.....	15	36.41	20,731	17,621
Lyon	4,461	35.05		..	35.05	156,380	156,380	629	22.02	40	.....	30.84	13,855	19,397
Madison	3,105	42.46	.....	.....	42.46	131,840	131,840	640	39.60	.....	...	39.60	25,348	25,348
Mahaska	5,134	41.92	.....	.....	41.92	215,239	215,239	583	35.39	.....	.....	35.39	20,633	20,633
Marion	3,309	42.42	.....		42.42	140,396	140,396	431	37.53	.....	.....	37.53	16,176	16,176
Marshall	5,647	38.75	.	.....	38.75	218,869	218,869	907	38.31	.....	.....	38.31	34,750	34,750
Mills	8,328	38.11	.....	.....	38.11	317,388	317,388	418	47.86	.....	20	38.29	20,006	16,005
Mitchell	4,645	33.46	.....	.....	33.46	155,436	155,436	722	27.70	15	.....	31.86	20,004	23,005
Monona	12,705	36.60	.....		36.60	465,028	465,028	538	31.68	.....	.....	31.68	17,048	17,048
Monroe	1,089	43.10	.....	.....	43.10	47,936	47,936	391	35.03	.....	.....	35.03	13,695	13,695
Montgomery	8,252	36.38	....	...	36.38	300,242	300,242	566	35.14	.....	.....	35.14	19,894	19,894
Muscatine	3,459	43.65	....	.....	43.65	150,997	150,997	588	46.25	.....	15	39.32	27,196	23,117
O'Brien	7,674	36.51	.....	.....	36.51	280,184	280,184	690	34.58	.....	.....	34.58	23,861	23,861
Osceola	1,481	31.39	.....	.....	31.39	46,500	46,500	379	27.23	15	.....	31.32	10,321	11,869
Page	8,331	39.24	.....	.....	39.24	326,930	326,930	694	35.52	.....	.....	35.52	24,648	24,648
Palo Alto	2,484	30.00	10	.....	32.99	74,503	81,953	670	25.19	30	.....	32.75	16,879	21,943
Plymouth	11,009	34.61	.....	....	34.61	381,006	381,006	810	35.46	.....	.....	35.46	28,717	28,717
Pocahontas	4,387	35.04	.....	...	35.04	153,741	153,741	718	32.34	.....	.....	32.34	23,222	23,222
Polk	3,194	41.24	.....	.....	41.24	131,723	131,723	604	36.32	.....	.....	36.32	21,944	21,944
Pottawattamie	27,659	44.00	.....	.....	44.00	1,216,996	1,216,996	1,024	37.87	.....	.....	37.87	38,788	38,788
Poweshiek	6,810	40.64	.....	.....	40.64	276,760	276,760	1,103	36.26	.....	.....	36.26	39,997	39,997
Ringgold	3,256	44.57	.....	10	40.12	145,143	130,629	613	37.66	.....	.....	37.66	23,090	23,090
Sac	14,053	33.94	.....	.....	33.94	476,945	476,945	829	36.02	.....	.....	36.02	29,861	29,861
Scott	2,684	39.27	.....	.....	39.27	106,387	106,387	874	31.80	.....	.....	31.80	27,737	27,737
Shelby	8,485	38.80	.....	10	34.92	329,233	296,310	962	41.93	.....	15	35.65	40,339	34,288
Sioux	9,646	36.36	.....	.....	36.36	350,775	350,775	857	32.70	.....	.....	32.70	28,028	28,028

STATEMENT No. 52—CONTINUED.

COUNTIES.	CATTLE IN FEEDING.							BULLS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Story	3,101	$38.80	....	.....	$38.80	$ 120,342	$ 120,342	780	$33.90	.....	.....	$33.90	$ 26,446	$ 26,446
Tama	7,127	46.36	.....	15	39.41	330,464	280,894	1,023	40.31	.....	.....	40.31	41,247	41,247
Taylor	4,542	36.00	.....	10	32.20	162,481	146,233	594	38.00	.....	.....	38.00	22,398	22,398
Union	2,144	38.90	.....	.....	38.90	83,585	83,585	580	38.00	.....	.....	38.00	22,047	22,047
Van Buren	2,243	42.92	.....	.....	42.92	96,277	96,277	401	36.80	.....	.....	36.80	14,758	14,758
Wapello	.....	.....	.....		.....	.....	.....	532	34.46	.....	.....	34.46	18,334	18,334
Warren	4,075	45.29	.....	.....	45.29	184,568	184,568	626	42.71	.....	15	36.31	26,742	22,731
Washington	5,452	45.20	.....	.....	45.20	246,632	246,632	607	44.18	..	20	35.48	26,923	21,538
Wayne	2,497	37.93	10	.....	41.76	94,812	104,293	696	40.23	.....	.....	40.23	28,008	28,008
Webster	3,105	37.91	.....	.....	37.91	117,718	117,718	809	40.01	.....	.....	40.01	32,375	32,375
Winnebago	1,367	31.51	.....	.....	31.51	43,082	43,082	441	29.55	15	.....	33.99	13,033	14,988
Winneshiek	1,741	32.64	.....	.....	32.64	56,812	56,832	1,054	29.56	15	.....	33.10	31,152	35,825
Woodbury	15,828	35.61	.....	..	35.61	564,672	564,672	596	40.96	.....	.....	40.96	24,414	24,414
Worth	1,421	30.06	10	.....	33.68	43,519	47,871	692	27.20	20		32.65	18,826	22,591
Wright	4,774	31.92	.....	....	31.92	152,404	152,404	688	32.89	.....	.....	32.89	22,635	22,635
Total	503,299	$37.84	.....	.....	$37.77	$19,045,445	$19,009,484	70,631	$34.54	.....	.....	$34.90	$2,439,724	$2,465,263

STATEMENT No. 52

COUNTIES.	STEERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Adair	7,381	$ 25.61	.....		$ 25.61	$ 189,185	$ 189,185	1,548
Adams	6,882	26.52	.....		25.52	182,549	182,549	2,052
Allamakee	2,169	22.20	.....		22.20	49,210	49,210	327
Appanoose	4,952	27.00	.....		27.00	133,723	133,723	2,490
Audubon	3,967	25.42	.....		25.42	100,875	100,875	458
Benton	8,329	23.00	.....		23.00	195,708	195,708	1,706
Black Hawk	6,400	21.04	.....		21.04	134,681	134,681	1,404
Boone	4,307	23.81	.....		23.81	102,571	102,571	716
Bremer	2,031	19.10	20		22.92	38,796	46,555	403
Buchanan	5,465	23.88	.....		23.88	130,538	130,538	1,143
Buena Vista	6,647	23.69	.....		23.69	157,412	157,412	1,293
Butler	4,898	20.35	20		24.42	99,664	119,597	1,051
Calhoun	4,575	21.86	15		25.26	100,048	115,055	586
Carroll	5,771	21.70	15		24.95	125,184	143,962	2,123
Cass	9,246	28.48	....	15	24.21	263,380	223,873	9,405
Cedar	6,597	28.65	....	15	24.35	188,976	160,630	1,014
Cerro Gordo	6,302	18.70	20		22.45	117,914	141,497	1,092
Cherokee	8,421	24.68	.....		24.68	207,852	207,852	962
Chickasaw	2,913	19.89	20		23.87	57,957	69,548	265
Clarke	5,086	29.32	....	15	24.91	149,145	126,774	1,684
Clay	6,559	19.18	20		23.02	125,819	150,983	1,350
Clayton	3,223	19.67	20		23.61	63,404	76,085	621
Clinton	8,637	25.34	.....		25.34	218,857	218,857	2,456
Crawford	8,928	24.11	.....		24.11	215,238	215,238	1,716
Dallas	7,511	27.50	.....		27.50	206,588	206,588	3,316
Davis	4,330	27.72	.....		27.72	120,054	120,054	1,627
Decatur	4,544	27.46	.....		27.46	124,800	124,800	1,109
Delaware	3,258	23.68	.....		23.68	77,116	77,116	680
Des Moines	3,696	27.46	.....		27.46	101,527	101,527	702
Dickinson	2,007	19.79	20		23.75	39,720	47,664	526
Dubuque	4,620	28.04	...	15	23.83	129,544	110,111	988
Emmet	3,730	21.43	.....		21.43	79,938	79,938	617
Fayette	5,540	20.28	15		23.34	112,414	129,276	1,062
Floyd	3,229	22.05	.....		22.05	71,210	71,210	514
Franklin	7,981	22.86	.....		22.86	182,437	182,437	1,150
Fremont	5,747	25.23	.....		25.23	145,017	145,017	5,789
Greene	5,175	23.98	.....		23.98	124,120	124,120	1,218
Grundy	7,604	24.61	.....		24.61	187,237	187,237	1,208
Guthrie	5,972	26.00	.....		26.00	155,537	155,537	1,276
Hamilton	5,201	24.03	.....		24.03	125,085	125,085	1,188
Hancock	5,685	16.30	30		21.19	92,652	120,448	1,341
Hardin	5,623	24.87	.....		24.87	139,848	139,848	549
Harrison	5,007	19.57	20		23.60	98,486	118,183	1,057
Henry	4,386	28.82	....	15	24.51	126,448	107,481	1,428
Howard	2,605	20.46	.....		20.46	53,320	53,320	304
Humboldt	4,442	18.31	25		22.90	81,369	101,711	652
Ida	6,405	19.99	20		23.99	128,020	153,624	962
Iowa	6,580	24.23	.....		24.23	159,458	159,458	1,321
Jackson	4,683	26.74	.....		26.74	125,254	125,254	440
Jasper	9,287	29.09	....	15	24.73	270,239	229,703	2,452
Jefferson	5,287	29.16	....	15	24.78	154,185	131,057	1,013
Johnson	6,216	28.58	....	15	24.29	177,680	151,028	1,275
Jones	7,346	30.59	....	20	24.47	224,734	179,787	6,320
Keokuk	5,353	27.09	.....		27.09	145,044	145,044	972
Kossuth	6,297	18.46	25		23.08	116,252	145,315	1,239
Lee	2,895	25.93	.....		25.93	75,085	75,085	812
Linn	7,911	27.86	.....		27.86	220,474	220,474	1,520

—CONTINUED—PART 2.

STEERS TWO YEAR OLD.						STEERS THREE YEARS OLD.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value	Number.	Reported average value.	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value	Adjusted actual value.
$ 33.44	.....	....	$33.44	$ 51,767	$ 51,767	15	$48 80	....	15	$ 41.47	$ 732	$ 622
34.74	....	....	34.74	71,287	71,287	35	36.50	....	..	36.50	1,284	1,284
29 30	15	....	33.72	9,587	11,025	8	36.00	....	....	36.00	285	285
35.00	....	....	35.00	89,170	89,170	82	35.06	12	....	39.22	2,875	3,220
32.17	....	....	32.17	14,738	14,738	.....	.....	....	....	.....	.....	.....
32 00	...	....	32.00	54,196	54,196	14	40.00	....	....	40 00	560	560
31.23	....	....	31.23	43,844	43,844	59	43.39	....	....	43.39	2,560	2,560
29.87	15	....	34.35	21,390	24,599	.....	.....	....	....	.....	.....	.....
25.70	25	....	32.13	10,358	12,948	6	33 00	20	....	39.17	196	235
31 75	....	....	31.75	36,293	36,293	16	40 00	....	....	40.00	640	640
32 90	....	....	32 90	42,540	42,540	2	36.00	....	....	36.00	72	72
27.39	20		32.86	28,784	34,541	12	37 67	....	....	37 67	452	452
27.69	20	....	33.23	16,228	19,474	214	40.29	....	....	40.29	8,624	8,624
32.18	.....	....	32 18	68,338	68,338	.....	.....	....	....	.....	.....	.....
41.66	....	....	41 66	391,821	391,821	478	51.00	....	....	51.00	24,380	24,380
34.64	....	....	34.64	35,124	35,124	.....	.....	....	....	.....	.....	.....
27 01	20	....	32 42	29,506	35,407	8	34.75	12	....	38.88	278	311
32.61	....	....	32.61	31,372	31,372	31	33 03	20	....	39.65	1,024	1,229
24.98	30	....	32.48	9,117	11,852	15	30.93	25	....	38.67	464	580
37.02	....		37.02	62,358	62,358	.....	.....	....	....	.....	.....	.....
29.11		..	29.11	40,306	40,306	55	34 27	15	....	39.42	1 885	2,168
28.01	15	....	32 22	17,400	20,010	15	38.66		....	38.66	580	580
33 83	....	....	33.83	83,095	83,095	128	42.28	....	....	42 28	5,412	5,412
31 61	....	....	31.61	54,248	54,248	.....	.....	....	....	.....	.....	.....
35.12	....	....	35.12	116,469	116,469	70	34.97	12	....	39.17	2,448	2,742
36 92	....	....	36.92	60,079	60,079	56	45 89	....	10	41.30	2,570	2,313
35.92	...	....	35 92	39,836	39,836	29	38.45	....	....	38.45	1,115	1,115
29.83	15	...	34.31	20,288	23,331	6	32 00	20	....	38.33	192	230
34 47	....	....	34.47	24,198	24,198	9	35.00	10	....	38.55	315	347
26.82	20	....	32.32	14,169	17,003	7	27.43	30	....	35.71	192	250
35.99	....	....	35.99	35,558	35,558	24	40.03	....	....	40.03	961	961
32 96	....	....	30.96	19,100	19,100	5	32.00	20	....	38.40	160	192
31.93	....	....	31.93	33,917	33,917	32	40 00	....	....	40 00	1,280	1,280
28.23	15	....	32.47	14,514	16,691	29	33.17	20	....	39.72	962	1,154
30.07	....	....	30.07	34,578	34,578	10	29.00	30	..	37.70	290	377
31.75	....	....	31 75	184,015	184,015	.....	.....	....	....	.....	.....	.....
34.40	..	....	34 40	41,900	41,900	45	39 82	....	....	39.82	1,792	1,792
33.80	....	....	33.80	40,841	40,841	17	39.78	....	....	39 78	676	676
30.82	....	....	30.82	39,330	39,330	4	39 00	....	....	39.00	156	156
32.11	....	....	32.11	38,152	38,152	.....	.....	....	....	.....	.....	.....
23.82	30	....	30 98	31,952	41,538	.....	.....	....	....	.....	.....	.....
33.78	....	....	33.78	18,548	18,548	.....	.....	....	....	.....	.....	.....
30 77	....	....	30.77	32,729	32,729	2	32 00	20	....	38 50	64	77
42 00	....	15	35.71	59,998	50,998	18	68 00	....	....	68.00	1,224	1,224
27.94	20	....	33.53	8,494	10,193	13	35.38	10	....	38.92	460	506
27.40	20	....	33.73	17,867	21,440	.....	.....	....	....	.....	.....	.....
29 24	15	....	33.63	28,130	32,350	94	24 47	40	....	33.54	2,252	3,153
33.51	....	....	33 51	44,274	44,274	177	39 09	....	....	39.09	6,918	6,918
31.81	....	....	31.81	14,000	14,000	9	33 88	15	....	39.00	305	351
36.13	....	....	36 13	88,596	88,596	95	35.60	10	....	39.20	3,385	3,724
39.67	....	....	39.67	40,190	40,190	5	38.40	....	....	38.40	192	192
36.12	....	....	36.12	46,053	46,053	.....	.....	....	....	.....	.....	.....
43.53	....	15	37.01	275,158	233,884	441	50 98	..	15	43.33	22,482	19,110
35.76	....	....	35.76	34,760	34,760	1	40 00	....	....	40 00	40	40
23.00	30	....	29.82	28,498	37,047	207	30.00	25	....	37.42	6,206	7,758
33.61	..	....	33.61	27,297	27,297	17	39.64	....	...	39 64	674	674
36.12	....	....	36 12	54,903	54,903	23	36.87	....	....	36 87	848	848

STATEMENT No. 52

COUNTIES.	STEERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Louisa	4,011	$27.00	....	..	$27 00	$ 109,968	$ 109,968	1,367
Lucas	4,025	26.82	....	....	26 82	107,948	107,948	1,511
Lyon	3,415	19 38	20	....	23.26	66,189	79,427	356
Madison	6,927	27.83	....	....	27 83	192,832	192,832	1,912
Mahaska	4,302	28.17	....	15	23.95	121,207	103,026	1,397
Marion	5,825	28.84	....	15	24.52	167,992	142,793	1,210
Marshall	5,358	21.30	15		24.50	114,159	131,281	985
Mills	5,342	27.99	....	....	27.99	149,565	149,565	1,465
Mitchell	4 260	20.75	15	....	23 85	88,356	101,609	429
Monona	7,876	23 51	....	....	23.51	185,174	185,174	2,377
Monroe	4,213	28.29	....	15	24 04	119,159	101.285	690
Montgomery	5,787	32.04	....	20	25.63	185,438	148,350	1,075
Muscatine	3,659	27 22	....	....	27.22	99,599	99,599	967
O'Brien	6,211	23.13	....	....	23.13	143,690	143,690	1,053
Osceola	1,754	19.89	20	....	23 87	34,892	41,870	161
Page	7,222	26 02	....	....	26.02	187,957	187,957	1,400
Palo Alto	3,965	15.00	40		21 00	59,475	83,265	910
Plymouth	7,639	20.31	20	..	24.38	155,174	186.209	1,446
Pocahontas	5,923	23.00			23.00	136,271	136,271	1,402
Polk	5,846	26.72	..	....	26.72	156,228	156,228	1,080
Pottawattamie	12,494	28.00	....	15	23.80	349,832	297,357	3,359
Poweshiek	7,708	24.30	....	....	24.30	187,313	187,313	2,385
Ringgold	6,680	25.59	....	....	25.59	170,997	170,997	3,958
Sac	7,795	21.24	15	..	24.43	165,589	190,427	906
Scott	3,321	24 16	....	..	24 16	80,236	80,236	996
Shelby	5,633	26.85	....	..	26 85	151,264	151,264	715
Sioux	6,700	23.06	....	....	23.06	154,549	154,549	1,614
Story	4,658	25 58	.		25.58	119,161	119,161	790
Tama	11,177	23.98	....	....	23.98	268,108	268,108	2,931
Taylor	6,195	27 00	..	..	27.00	169,490	169,490	1,364
Union	5,914	25 70			25.70	152,058	152,058	1,878
Van Buren	3,600	27.17	..	....	27.17	97,838	97,838	833
Wapello	3,226	25.28	....	....	25,28	81,578	81,578	779
Warren	7,213	28.42	....	10	25.58	205,036	184,542	2,142
Washington	5,816	31.25	.	15	26 57	181,802	154,532	1,458
Wayne	6,516	23.96	..	.	23 96	156,157	156,157	1,918
Webster	5,102	22 01	.	....	22 01	112,326	112,326	1,622
Winnebago	2,950	19.64	20	....	23 58	57,960	69,552	712
Winneshiek	2,993	20 04	20	....	24.06	60,004	72.005	365
Woodbury	9,129	23.94		..	23.94	218,578	218,578	2,372
Worth	3,371	18.30	25	....	22.89	61,722	77,153	714
Wright	5,523	19.99	20	....	24.00	110,446	132.535	1,024
Total	553.112	$ 24 61		....	$ 24.63	$ 13,612,895	$ 13,623,598	142,620

—CONTINUED—PART 2.

STEERS TWO YEAR OLD.						STEERS THREE YEAR OLD.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
$ 37.00	..	..	$37.00	$ 50,852	$ 50,852	31	$43.00	....	..	$43.00	$ 1,360	$ 1,360
33.62	....	....	33 62	50,814	50,814	46	38.85	....	...	38.85	1,787	1,787
27.09	20		32.51	9,646	11,575	42	31.66	20	..	38 00	1,330	1,596
35.25	...	....	35.25	67,420	67,420	52	44.23	..	....	44.23	2,300	2,300
35.24			35.24	49,232	49,232	5	41.60	..	..	41.60	208	208
39.26		..	39.26	47,512	47,512	17	38 11	....	....	38.11	648	648
26 37	25	....	32 97	25,978	32,473	34	29.41	35		39.71	1,000	1,350
36.69		..	36.69	53,763	53,763	24	43.54	....		43.54	1,045	1,045
25.70	30	.	33.38	11,016	14,321	2	32.00	20		38.50	64	77
31.34	....	..	31.34	74,577	74,517	120	28.01	30		36.42	3,362	4,371
36.21	....	....	36.21	24,382	24,982	48	37.83	....	...	37.83	1,816	1,816
39.67		15	33.72	42,646	36,249	5	44.40		..	44.40	222	222
34.72	..	...	34.72	33.577	33.577	57	50.00		20	39.86	2,840	2,272
29.77	....	....	29.77	31,342	31,342	81	37.14			37.14	3,008	3,008
26.60	25	..	33.25	4,283	5,354	2	27 00	30	..	35.50	54	70
32.80			32 80	45,924	45,924	55	42.18			42 18	2,320	2,320
24.00	40	..	33 60	21,840	30,576	3	30.00	25	....	37.50	90	113
28.23	15		32.47	40,824	46,938	90	32.80	20		39.35	2,952	3,542
26.58	25	.	33.23	37,267	46,584	60	40.51	....	.	40.51	2,431	2,431
34.46	..	...	34.46	37,222	37,222	14	39.14	...	..	39.14	548	548
36 00	....		36.00	120,924	120,924	120	41.00			44.00	5,280	5,280
32.60	..	..	32.60	77,768	77,768	117	34.00	15	..	39.06	3,974	4,570
35.55	..	..	35 55	140,722	140,722	144	40.36		....	40.36	5,813	5,813
28.24	15	...	32 47	25,583	29,420	3	36.66	..	..	36.66	110	110
32 27			32.27	32,035	32,035	.....	.	..	....	.....	.....	.....
36.17		..	36 17	25,864	25,864	3	40.00	....	....	40.00	120	120
31.14	....		31.14	50,273	50,273	107	36 00	....	....	36.00	3,852	3,852
32.12		....	32.12	25,373	25,373	24	37.00	..	...	37.00	888	888
40.87	....	15	34 74	119,791	101,822	54	42 29	....	...	42 29	2,284	2 284
33.00	....	..	33 00	44,353	44,353	106	32.00	20	..	38 58	3,408	4,090
33.40			33.40	62,883	62,883	108	36.60	..	....	36 60	3,957	3,957
37.09	..	....	37 09	30,902	30,902	11	47 63	15	....	54.81	524	603
37.85		..	37 85	29,488	29,488	511	36.84		..	36.84	18,828	18,828
39.24	....	..	39.24	85,070	85,070	188	42 33	..		42 33	7,959	7,959
37.40		..	37.40	54,581	54,581	18	46.40	....	10	41.75	835	752
31.67	..		31.67	60,748	60,748	185	35 54	10	...	39.10	6,576	7,234
31.95	..	..	31.95	51,827	51,827	249	39.90	..		39.90	9,936	9,936
27.35	20	..	32 84	19,478	23,374	8	32.00	20	....	38.37	256	307
28 20	..	....	28.20	10,292	10,292	5	32.80	20	.	39 40	164	197
33.60	....		33.60	79,722	79,722	90	39.88	....		39.88	3,590	3,590
26.11	25		32 64	18,646	23,308	89	30.47	20	..	41.72	3,094	3,713
28.04	15	....	32.25	28,718	33,026	49	38 44	..		38 44	1,884	1,884
$ 34 19			$ 34.49	$ 4,876,956	$ 4,919,163	5,615	$ 39.75			$ 40 68	$ 223,179	$ 228,425

STATEMENT No. 52.—PART II.—CONTINUED.

COUNTIES.	COLTS 1 YEAR OLD.							COLTS 2 YEAR OLD.			
	Number	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Adair	1,193	$ 25.71	....	....	$ 25.71	$ 30,677	$ 30,677	890	$ 35.61	....	..
Adams	1,036	31.95	....	.15	27.17	33,105	28,139	811	43.76	....	....
Allamakee	755	27.20	....	....	27.20	20,551	20,551	475	36.40	....	....
Appanoose	864	25.65	....	....	25.65	22,178	22,178	941	34.94	....	....
Audubon	850	29.55	....	....	29.55	25,120	25,120	535	41.27	....	....
Benton	1,586	22.00	15	....	25.30	33,802	38,872	1,119	40.00	....	....
Black Hawk	1,055	27.08	....	....	27.08	28,571	28,571	935	45.90	....	5
Boone	1,116	30.43	....	....	30.43	33,970	33,970	931	38.84	....	....
Bremer	902	29.63	....	....	29.63	26,728	26,728	691	42.23	.....	....
Buchanan	1,184	28.09	....	....	28.09	33,266	33,266	884	41.53	....	....
Buena Vista	700	25.63	....	....	25.63	17,944	17,944	487	32.48	5	....
Butler	1,125	23.77	....	....	23.77	26,730	16,730	932	37.91	....	....
Calhoun	898	24.40	....	....	24.40	21,920	21,920	628	32.47	5	....
Carroll	908	23.55	....	....	23.55	21,390	21,390	698	33.40	....	....
Cass	1,445	20.35	20	....	24.45	29,414	35,297	1,039	28.51	20	....
Cedar	1,303	31.49	...	15	28.15	41,036	34,881	1,091	43.19	....	....
Cerro Gordo	737	21.75	20	....	26.10	15,662	18,794	710	30.25	10	....
Cherokee	849	24.47	....	....	24.47	20,776	20,776	643	36.53	....	....
Chickasaw	862	20.20	20	....	24.24	17,413	20,896	805	28.38	20	....
Clarke	1,049	27.97	....	....	27.97	29,350	29,350	920	39.80	....	....
Clay	666	20.92	20	....	25.10	13,934	16,721	468	30.80	10	....
Clayton	1,032	35.22	....	20	28.18	36,352	29,082	893	46.71	....	5
Clinton	1,020	34.21	....	20	27.37	34,896	27,917	775	48.37	....	10
Crawford	950	21.57	20	....	25.88	20,495	24,594	613	31.39	10	....
Dallas	1,149	27.80	....	....	27.80	31,947	31,947	958	39.33	....	....
Davis	951	28.49	....	....	28.49	27,094	27,004	780	40.21	....	....
Decatur	1,274	26.28		....	26.28	33,483	33,483	1,053	37.60	....	....
Delaware	909	35.69	....	20	28.55	32,444	25,955	721	50.13	....	15
Des Moines	578	22.89	15	....	26.31	13,234	15,219	379	30.59	15	....
Dickinson	360	19.97	20	....	23.96	7,192	8,630	269	26.04	25	....
Dubuque	723	36.00	....	20	28.80	26,028	20,822	601	56.02	....	25
Emmet	403	20.09	20	....	24.11	8,095	9,714	258	30.05	15	....
Fayette	1,376	36.00	....	20	28.80	49,546	39,637	1,134	48.30	....	10
Floyd	773	30.77	....	....	30.77	23,781	23,781	543	42.47	....	....

Franklin	308	25.03	....	....	25.03	20,228	20,228	615	34.13	....	....
Fremont	737	22.94	15	....	26.38	16,921	19,359	565	25.81	25	....
Greene	1,179	27.73	....	....	27.73	32,704	32,704	948	36.21	....	....
Grundy	885	33.30	...	15	28.30	29,479	25,057	707	47.48	....	5
Guthrie	1,194	23.81	....	....	23.81	28,437	28,437	948	30.20	15	...
Hamilton	1,070	20.42	20	....	24.50	2[illegible],851	26,222	748	32.01	10	....
Hancock	609	19.61	25	....	24.51	11,946	14,933	535	27.32	25	....
Hardin	989	21.46	20	....	25.75	21,230	25,476	799	30.60	10	....
Harrison	892	19.42	25	....	24.28	17,340	21,675	742	30.24	10	....
Henry	1,022	28.98	....	....	28.98	29,620	29,620	834	36.92	....	....
Howard	595	31.17	....	15	26.49	18,546	15,864	501	42.82	....	....
Humboldt	555	20.16	20	....	24.20	11,189	13,784	445	30.63	10	....
Ida	501	20.13	20	....	24.16	10,088	12,106	409	30.50	10	...
Iowa	1,112	27.29	....	....	27.29	30,352	30,352	881	36.88	....	....
Jackson	1,055	33.01	....	15	28.06	34,829	29,605	881	45.25	....	5
Jasper	1,930	26.58	....	....	26.58	51,307	51,307	1,474	36.85	....	....
Jefferson	971	28.03	....	....	28.03	27,219	27,219	772	38.83	....	....
Johnson	1,299	32.88	....	15	27.95	42,718	36,310	958	45.85	....	10
Jones	1,117	32.86	....	15	27.93	36,702	31,197	888	47.24	....	10
Keokuk	2,096	26.57	....	....	26.57	55,700	55,700	1,363	45.38	....	10
Kossuth	1,092	20.91	20	....	25.10	22,842	27,410	737	30.97	15	....
Lee	842	26.40	....	....	26.40	22,226	22,226	580	33.97	10	....
Linn	1,246	33.50	....	15	28.48	41,789	35,520	962	46.47	....	10
Louisa	762	30.00	....	....	30.00	23,052	23,052	615	42.00	....	....
Lucas	990	24.61	....	....	24.61	24,363	24,363	890	37.34	....	....
Lyon	600	20.47	20		24.56	13,511	16,213	447	30.27	20	....
Madison	1,279	24.33	....	...	24.33	31,120	31,120	1,124	33.81	10	....
Mahaska	1,433	28.89	....	....	28.89	41,414	41,414	1,013	40.67	....	....
Marion	1,554	28.93	....	....	28.93	44,971	44,971	1,712	42.63	...	....
Marshall	1,352	29.72	....	....	29.72	40,189	40,189	1,036	40.56	....	....
Mills	633	27.69	....	..	27.69	17,530	17,530	565	35.95	....	....
Mitchell	655	28.80	....	....	28.80	18,864	18,864	580	37.12	....	....
Monona	1,019	19.66	20	....	23.59	30,037	24,044	668	27.95	25	....
Monroe	748	26.56	..	....	26.56	19,868	19,868	708	36.55	....	....
Montgomery	774	24.26	....	....	24.26	18,782	18,782	584	31.21	10	....
Muscatine	779	31.90		15	27.11	24,856	22,128	599	41.95	....	....
O'Brien	823	21.48	15	....	24.70	17,679	20,331	620	29.98	20	....
Osceola	444	17.63	40	....	24.68	7,830	10,962	348	27.71	25	....
Page	1,404	27.24	....	....	27.24	38,249	38,249	1,063	37.09		....
Palo Alto	657	17.00	40	....	23.80	11,175	15,645	486	24.00	40	....
Plymouth	1,050	29.68	....		29.68	31,168	31,168	767	38.26	....	....
Pocahontas	795	25.29	....	...	25.29	20,107	20,107	527	33.00	5	....
Polk	1,272	28.53		....	28.53	36,299	36,299	919	40.30	....	....
Pottawattamie	1,371	28.00	....	....	28.00	38,388	38,388	1,046	40.00	....	....
Poweshiek	1,353	24.41	....	....	24.41	33,033	33,033	1,246	35.02	....	....
Ringgold	1,372	24.29	....	....	24.29	33,326	33,326	1,192	33.34	5	....
Sac	939	28.63	....	....	28.63	26,881	26,881	654	39.67	....	....
Scott	592	32.90	....	...	32.90	19,479	19,479	518	44.24	....	5
Shelby	1,067	28.01	....	....	28.01	29,894	29,894	744	35.32	....	.....
Sioux	878	24.48	....	....	24.48	21,494	21,494	728	34.05	....	....

STATEMENT No. 52, PART II—CONTINUED.

COUNTIES.	COLTS ONE YEAR OLD.							COLTS TWO YEARS OLD.			
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Story	1,423	$ 23.29	10	....	$ 25 62	$ 33.146	$ 36.461	1,016	$ 36.50	....	....
Tama	1,273	30.34	....	....	30.34	38,626	38,626	1,033	44.84	....	5
Taylor	1,309	29.00	....	....	29.00	36.471	36.471	1,219	37.00	....	....
Union	889	26 80		....	26.80	23,846	23.846	765	37.00	....	....
Van Buren	1,026	20.33	20	....	24.40	20,868	25,042	926	33.12	5	....
Wapello	804	18.74	30	....	24.36	15,072	19,594	578	27.71	25	....
Warren	1,490	31.03	....	10	27.93	46.246	41.621	1,252	42.69	....	....
Washington	1,601	34.41	....	15	29.25	55,098	46,833	1,149	47.52	....	10
Wayne	1,345	22.37	15	....	25.73	30,097	34,612	1,439	30.46	15	....
Webster	1,060	25.06	....	....	25.06	26,574	26,574	735	35.05	....	....
Winnebago	425	23.33	10	....	25.66	9,919	10,911	352	31.38	10	....
Winneshiek	1,239	28.41	....	....	28.41	35,204	35,204	933	39.93	....	....
Woodbury	1,175	20.13	20	....	24.16	23,657	28,378	1,025	28 21	25	....
Worth	488	23.22	....	....	23.22	11,333	11,333	446	34.31	....	....
Wright	803	19.68	20	....	23.62	15,811	18,973	764	23.75	40	....
Total	99,382	$ 26.65	...	....	$ 26.72	$ 2,648,920	$ 2,655,236	78,982	$ 37.56	....	....

STATEMENT No. 52.—Part II.—Continued.

Counties.	Colts 2 year old.			Horses 3 year old and over.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$ 35.61	$ 31,697	$ 31,697	8,755	$ 40.24	5	....	$ 42.25	$ 352,350	$ 369,968
Adams	43.76	35,498	35,498	6,206	51.34	....	....	51.34	318,608	318,608
Allamakee	36.40	17,277	17,277	7,329	46.35	....	....	46.35	339,924	339,924
Appanoose	34.94	32,882	32,882	8,747	41.80	....	....	41.80	365,734	365,734
Audubon	41.27	22,082	22,082	7,918	44.00	....	....	44.00	348,655	348,655
Benton	40.00	44,942	44,942	13,406	47.00	....	....	47.00	636,989	636,989
Black Hawk	42.75	42,076	39,972	9,934	56.60	....	5	53.77	562,290	534,175
Boone	38.84	36,161	36,161	9,959	47.99	....	....	47.99	477,946	477,946
Bremer	42.23	29,184	29,184	6,931	53.08	....	5	50.43	367,966	349,511
Buchanan	41.53	36,714	36,714	8,606	51.72	....	....	51.72	445,123	445,123
Buena Vista	34.10	15,808	16,598	8,896	53.58	....	5	50.90	476,616	452,785
Butler	37.91	35,336	35,336	9,334	47.95	....	....	47.95	447,580	447,580
Calhoun	34.09	20,396	21,416	9,079	39.41	10	....	43.35	357,844	394,628
Carroll	33.40	23,318	23,318	8,896	41.52	5	....	43.59	369,401	387,871
Cass	34.21	29,628	35,553	8,984	48.23	....	....	48.23	433,308	433,308
Cedar	43.19	47,116	47,116	9,979	49.71	....	....	49.71	496,071	496,071
Cerro Gordo	33.28	21,198	23,318	8,412	43.15	....	....	43.15	362,047	362,047
Cherokee	36.53	23,492	23,492	8,091	52.41	....	....	52.41	424,100	424,100
Chickasaw	34.08	22,846	27,755	7,424	40.04	5	....	42.04	297,288	312,152
Clarke	39.80	36,621	36,621	6,689	47.58	....	....	47.58	318,328	318,328
Clay	33.88	14,414	15,855	8,079	45.17		....	45.17	364,911	364,911
Clayton	44.37	41,716	39,635	10,642	50.05	....	....	50.05	532,696	532,696
Clinton	43.43	37,485	33,736	11,861	49.19	....	....	49.19	583,378	583,378
Crawford	34.53	19,242	21,166	10,534	41.37	5	....	43.44	435,813	457,554
Dallas	39.33	37,682	37,682	10,658	50.37	....	....	50.37	536,853	536,853
Davis	40.21	31,367	31,367	8,076	45.12	....	....	45.12	364,411	364,411
Decatur	37.60	39,594	39,594	9,055	41.75	5	....	43.84	378,056	396,959
Delaware	42.61	36,144	30,722	8,213	56.35	....	5	53.53	462,848	439,706
Des Moines	35.18	11,595	13,334	7,481	44.58	....	....	44.58	333,575	333,575
Dickinson	32.55	6,906	8,658	4,957	35.22	15	....	40.50	174,616	200,809
Dubuque	42.02	33,668	25,251	9,826	60.01	...	10	54.01	589,658	530,692
Emmet	34.56	7,754	8,938	5,542	35.90	15	....	41.29	198,984	228,832
Fayette	43.47	54,784	49,306	10,457	54.96	....	5	52.19	574,762	546,024
Floyd	42.47	23,060	23,060	8,230	49.85	....	....	49.85	410,322	410,322
Franklin	34.13	20,987	20,987	8,237	48.30	...	.....	48.30	397,855	397,855

STATEMENT No. 52, PART II—CONTINUED.

COUNTIES.	COLTS TWO YEARS OLD.			HORSES THREE YEARS OLD AND OVER.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Fremont	$ 32.26	$ 14,583	18,229	8,875	$ 37.24	10	....	$ 40 96	$ 330,557	$ 363,613
Greene	36.24	34,362	34,362	9,050	47.81	....	....	47 81	432,748	432,748
Grundy	45.41	33,572	32,393	8,938	47.86	....	....	47.86	427,805	427,805
Guthrie	34.73	28,635	32,912	8,935	46.11	....	....	46.11	412,040	412,040
Hamilton	35.21	23,944	26,338	8,829	40.63	5	....	42.66	358,843	376,785
Hancock	34.15	14,619	18,274	7,621	39.43	5	....	41.30	300,523	315,549
Hardin	36.36	24,480	26,928	8,647	42.87	....	....	42.87	370,730	370,730
Harrison	33.46	22,444	24,688	10,960	42.37	....	....	42.37	460,792	460,792
Henry	30.92	30,796	30,796	7,951	47.19	....	....	47.19	375,275	375,275
Howard	42.82	21,455	21,455	6,116	52.85	....	....	52.85	323,270	323,270
Humboldt	33.69	13,631	14,994	6,582	39 84	5	....	41.72	262,232	275,343
Ida	33.55	12,478	13,726	6,577	43.76	..	....	43.76	287,948	287,948
Iowa	36.88	32 496	32,496	8,436	47.67	....	..	47.67	402,221	402,221
Jackson	42.99	39,971	37,972	9,126	49.19	....	....	49.19	448,934	448,934
Jasper	36.85	54,329	54,329	13,219	47.57	....	.....	47 57	628,719	628,719
Jefferson	38.83	29 984	29,984	6,963	49.75	....	....	49.75	346,445	346,445
Johnson	41.26	43,924	39,532	11,117	52 41	....	....	52 41	582,668	582,668
Jones	42.52	41,948	37,753	8,637	53.80	....	5	51.11	464,983	441,734
Keokuk	40.84	61,840	55,656	11,493	49.99	....	....	49 99	574,584	574,584
Kossuth	35.62	22,827	26,251	12,704	39.51	5	....	42.49	501,932	527,029
Lee	37.32	19,702	21,672	8,618	42.18	....	....	42.18	363,559	363,559
Linn	41.83	44,709	40,238	13,881	46,65	....	....	46.65	647,563	647,563
Louisa	42.00	25,948	25,948	7,151	50.00	....	....	50 00	359,164	359,164
Lucas	37.34	33,239	33,239	6,131	50.04	....	....	50.04	306,823	306,823
Lyon	36.32	13,534	16,233	7,987	40.55	5	....	42.58	323,889	340,089
Madison	37.19	38,008	41,809	9,322	43 57	....	....	43.57	406,176	406,176
Mahaska	40 67	41,200	41,200	10,796	47.41	....	....	47.41	511,875	511,875
Marion	42.63	72,995	72,995	10,039	54.04	....	5	51.34	542,574	515,445
Marshall	40 56	42,021	42,021	9,601	50.54	....	.....	50.54	485,261	485,261
Mills	35.95	20,314	20,314	7,672	48.25	....	....	48.25	370,178	370,178
Mitchell	37.12	21,532	21,532	6,845	47 27	....	....	47.27	323,560	323,560
Monona	34.94	18,673	23,341	10,790	44.18	....	....	44.18	476,784	476,784
Monroe	36.55	25,978	25,978	5,634	48.28	....	....	48.28	272,041	272,041
Montgomery	34.33	18,232	20,055	6,431	47.20	....	....	47.20	303,568	303,568

Muscatine	41.95	25,130	25,130	8,048	52.02	....	....	52.02	418,648	418,648
O'Brien	35.98	18,855	20,741	8,582	39.97	5	....	41.97	343,033	360,185
Osceola	34.64	9,645	12,056	5,557	38.18	5	....	40.09	212,162	222,770
Page	37.09	39,430	39,430	10,369	41.80	...		41.80	433,336	433,336
Palo Alto	33.60	11,664	16,330	8,057	35.70	10	....	39.27	287,673	316,440
Plymouth	38.26	29,346	29,346	12,518	46.28	....	....	46.28	579,414	579,414
Pocahontas	34.65	17,390	18,200	8,435	41.40	....	....	41.40	349,247	349,247
Polk	40.30	37,039	37,039	14,300	48.33	....	..	48.33	695,987	695,987
Pottawattamie	40.00	43,440	43,440	16,015	48.00	....	....	48.00	708,720	708,720
Poweshiek	35.02	43,638	43,638	9,734	47.73	....	....	47.73	464,692	464,692
Ringgold	35.01	39,743	41,730	8,698	41.09	....	....	41.09	357,421	357,421
Sac	39.67	25,944	25,944	8,922	48.72	....	....	48.72	434,653	434,653
Scott	42.03	22,918	21,772	10,163	55.47	....	5	52.59	561,585	533,506
Shelby	35.32	26,279	26,279	9,485	48.52	....	....	48.52	460,049	460,049
Sioux	34.05	24,790	24,790	12,130	45.07	....	....	45.07	546,763	546,763
Story	36.50	37,089	37,089	10,766	50.46	....	....	50.46	543,296	543,296
Tama	42.60	46,320	44,004	10,508	59.59	....	10	53.63	626,179	563,561
Taylor	37.00	45,392	45,392	9,493	44.00	...	..	44.00	417,950	417,950
Union	37.00	28,317	28,317	6,077	44.75	....	....	44.75	298,988	298,988
Van Buren	34.77	30,674	32,208	7,113	44.78	....	....	44.78	318,531	318,531
Wapello	34.64	16,020	20,025	7,676	39.26	5	....	42.22	301,360	316,460
Warren	42.69	53,448	53,448	10,181	47.79	....	....	47.79	486,600	486,600
Washington	42.77	54,626	49,163	10,357	53.33	....	....	53.33	552,400	552,400
Wayne	35.03	43,839	50,415	9,090	39.38	5	....	41.35	357,975	375,874
Webster	35.05	25,769	25,769	10,944	50.07	....	....	50.07	548,042	548,042
Winnebago	34.52	11,047	12,152	5,660	43.08	....	....	43.08	243,843	243,843
Winneshiek	39.93	37,252	37,252	9,404	50.21	....	....	50.21	472,176	472,176
Woodbury	35.26	28,924	36,155	15,096	42.62	.....	....	42.62	643,499	643,499
Worth	34.31	15,303	15,303	5,797	52.52	....	....	52.52	304,516	304,516
Wright	33.18	18,147	25,406	8,545	37.86	5	....	39.75	323,575	339,754
Total	$ 38.03	$ 2,966,492	$ 3,009,999	95,516	$ 46.76	....	...	$ 46.86	$41,875,453	$ 41,963,719

STATEMENT No. 52—PART 2—CONTINUED.

COUNTIES.	STALLIONS.							MULES.			
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Adair	53	$ 129.96	20	....	$ 155.96	$ 6,888	$ 8,266	616	$42 37	12	....
Adams	42	220.47	....	....	220.47	9,260	9,260	768	47 46	....	....
Allamakee	31	264 10	....	....	264 10	8,187	8,187	42	35 60	35	....
Appanoose	45	132 64	20	....	159.18	5,969	7,163	630	41.59	15	....
Audubon	37	212.64	....	....	212.64	7,868	7,868	467	50.42	....	....
Benton	58	378.00	....	20	302 40	21,952	17,562	345	49.00	....	....
Black Hawk	73	239.32	....	....	239 32	17,471	17,471	193	50.91	....	....
Boone	52	148 02	15	....	170 23	7,697	8,852	473	44.24	....	....
Bremer	53	165.43	.....	....	165 43	8,768	8,768	51	37.59	25	....
Buchanan	65	225.80	....	....	225.80	14,677	14,677	180	43 41	10	....
Buena Vista	38	137 89	20	....	165.47	5,240	6,288	281	45.57	....	....
Butler	49	209.22	....	....	209 22	10,252	10,252	128	47 85	....	....
Calhoun	38	190 31	....	....	190 31	7,232	7,232	319	43.93	10	....
Carroll	45	179 68	....	....	179 68	8,086	8,086	339	42 92	12	.....
Cass	69	250.95	....	....	250 95	17,316	17,316	882	55 26	....	....
Cedar	75	260 37	....	....	260.37	19,528	19,528	768	56 62	....	10
Cerro Gordo	45	176 91	....	....	176 91	7,962	7,962	244	50 87	.....	.....
Cherokee	44	136 00	20	....	163 20	5,984	7,181	136	50.85	....	....
Chickasaw	41	140 24	20	....	170 34	5,820	6,984	40	37 00	30	....
Clarke	42	232.52	....	....	232 52	9,786	9,786	368	53 18	....	....
Clay	32	162 65	5	....	171 41	5,205	5,465	360	57.05	....	....
Clayton	62	202 00	....	....	202 00	12,524	12,524	138	40.14	20	....
Clinton	49	220.33	....	....	220 33	10,796	10,796	227	44.20	....	....
Crawford	24	228 41	....	....	228.41	5,482	5,482	648	42.72	12	....
Dallas	59	228 00	....	....	228.00	13,445	13,445	613	56.69	....	12
Davis	42	163 54	5	....	172 48	6,899	7,244	358	58.10	....	12
Decatur	72	142 85	15	....	164.28	10,285	11,828	449	53 39	.....	....
Delaware	46	232 08	....	....	232 08	10,676	10,676	145	56 58	....	10
Des Moines	28	123 25	35	....	155 68	3,451	4,359	185	50.48	....	....
Dickinson	26	137 19	20	....	164.62	3,567	4,280	101	35.32	35	....
Dubuque	36	206 50	.....	....	206 50	7,434	7,434	143	39.71	20	....
Emmet	25	223.00	....	....	223 00	5,578	5,578	159	36 09	30	....
Fayette	48	198 66	....	....	198.66	9,536	9,536	128	49 87	....	....
Floyd	46	333 00	....	20	266 40	15,348	12,278	72	46.67	....	...

Franklin	33	237.57	....	....	237.57	7,840	7,840	115	45.65	....	....
Fremont	42	187.82	....	....	187.82	7,888	7,888	1,566	49.81	....	....
Greene	61	152.98	10	....	168.28	9,332	10,265	216	44.27	....	....
Grundy	45	186 66	....	....	186.66	8,400	8,400	299	53.85	....	....
Guthrie	50	139.16	20	....	167.00	6,958	8,350	458	47.00	....	....
Hamilton	45	141 44	20	....	169.73	6,365	7,638	266	40.53	20	....
Hancock	32	154.10	10	....	169.41	4,928	5,421	152	34.36	35	....
Hardin	51	160.53	5	....	168 55	8,187	8,596	189	45.43		....
Harrison	30	131.73	20	....	158.07	3,952	4,742	982	43 09	10	....
Henry	67	216.71	....	....	216.71	14,520	14,520	398	49 60		....
Howard	37	293 00	....	5	278 43	10,844	10,302	26	43.77	10	....
Humboldt	35	146 51	15	....	168 48	5,128	5,897	167	38 12	25	....
Ida	27	112.59	40	....	157 63	3,040	4,256	458	43.55	10	....
Iowa	52	387.38	....	25	295.38	20,144	15,108	624	44 15	....	....
Jackson	42	187 50	....	....	187.50	7,875	7,875	198	52.24	....	....
Jasper	79	180.80	....	....	180 80	14,284	14,284	651	56.48	....	10
Jefferson	55	226.70	....	.....	226 70	12,469	12,469	232	51.12	....	....
Johnson	93	229.31	....	....	229.31	21,320	21,320	688	55.40	....	10
Jones	60	355.00	....	20	284.00	21,305	17.044	326	55.17	....	10
Keokuk	201	412.50	....	10	371.25	82,912	74,621	772	52.33	....	....
Kossuth	55	265.69	....	....	265.69	14,613	14,613	262	33.77	40	....
Lee	75	142.05	10	....	156 25	10,654	11,719	484	47 69		....
Linn	88	302.84	...	10	272.56	26,650	23,985	356	50.00	....	....
Louisa	50	320.00	....	10	288.00	16,048	14,443	354	54.00	....	....
Lucas	33	262.18	....	....	262.18	8,652	8,652	457	57 73	....	15
Lyon	31	226.77	....	....	226.77	7,030	7,030	164	40.33	20	....
Madison	73	134.08	20	....	160.90	9,788	11,746	566	47.00	....	....
Mahaska	82	181.00	....	....	181.00	14,860	14,860	881	47.10	....	....
Marion	88	155.33	15	....	178.64	13,669	15,719	668	57.91	....	15
Marshall	.....	.....	....	....	.....	.....	.....	270	51.11	....	....
Mills	33	186.06	....	....	186.06	6,140	6,140	972	59.38		15
Mitchell	39	185.13	....	....	185.13	7,220	7,220	67	37.02	25	....
Monona	45	148.13	10	....	162.95	6,666	7.333	924	43.77	10	....
Monroe	25	162.20	....	....	162.20	4,055	4,055	368	49 96	....	....
Montgomery	22	93.81	30	..	123.77	2,064	2,683	452	44.14	...	....
Muscatine	59	328.00	....	10	295.20	19,340	17,406	307	54.83	....	10
O'Brien	42	74.02	35	....	99.93	3,109	4,197	147	38.03	25	....
Osceola	24	113 62	25	....	142 04	2,727	3,409	109	35 53	30	....
Page	70	157.13	15	....	180.70	10,999	12,049	1,075	53.07	....	....
Palo Alto	39	200.30	....	....	200.30	7,812	7,812	167	35.00	35	....
Plymouth	47	169.87	....	....	169.87	7,984	7,984	447	35.80	30	....
Pocahontas	38	145.00	10	....	159.45	5,508	6,059	302	42.51	12	....
Polk	69	198.18	....	....	198.18	13,675	13,675	756	57.68		15
Pottawattamie	69	168 70	....	..	168.70	11,640	11,640	1,401	55.72	....	..
Powesheik	64	187.06	....	....	187.06	11,972	11,972	672	45.30	....	....
Ringgold	64	169.81	....	....	169.81	10,868	10,868	717	47.06	....	....
Sac	50	237.20	....	....	237.20	11,860	11,860	457	47.53	..	....
Scott	32	134 06	20	....	160.88	4,290	5,148	454	50.42	....	....
Shelby	40	151.50	10	..	166 65	6,060	6,666	631	48.56	....	....
Sioux	53	134.05	15	....	154.14	7,105	8,171	478	43.74	10	....

STATEMENT No. 52—Part 2—Continued.

Counties.	Stallions.							Mules.			
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Story	88	$ 208.45	....	....	$ 208 45	$ 18,344	$ 18,344	518	$ 51.37	....	....
Tama	60	267.23	....	....	267.23	16,034	16,034	357	56.63	....	10
Taylor	72	163.00	5	..	171.35	11,730	12,317	975	38.00	20	....
Union	42	196.60	..	....	196.60	8,265	8,265	332	50 80	....	....
Van Buren	57	214.28	....	....	214.28	12,214	12,214	309	47.62	....	....
Wapello	41	119.31	35	....	161.07	4,892	6,604	511	39.12	20	....
Warren	84	283.40	....	5	269 23	23,806	22,616	567	48.92	....	....
Washington	82	313.36	...	10	282.02	25,696	23,126	699	57.23	....	12
Wayne	56	128.17	25	....	160.23	7,178	8 973	800	50.33	....	....
Webster	42	119.64	35	....	161.57	5,025	6,784	377	50.09	....	....
Winnebago	18	209.55	....	..	209.55	3,772	3,772	92	42.58	10	....
Winneshiek	44	217.27	....	...	217.27	9,560	9,560	46	32.26	40	....
Woodbury	66	189.97	....	....	189.97	12,538	12,538	780	39.89	15	....
Worth	23	159 60	....	..	159.60	3,671	3,671	42	38.61	20	....
Wright	38	238.42	....	....	238.42	9,060	9,060	268	37.55	25	....
Total	5,039	$ 210 10	....	....	$ 210.36	$ 1,058,709	$ 1,060,048	41,817	$ 48 71	....	....

STATEMENT No. 52—PART 2—CONTINUED.

COUNTIES.	MULES.				SWINE OVER 6 MONTHS OLD.					
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$47.45	$ 26,103	$ 29,235	40,337	$ 5.01	..	..	$ 5.01	$ 202,288	$ 202,288
Adams	47.46	36,453	36,453	28,655	5.82	..	...	5.82	166,759	166,759
Allamakee	48.13	1,498	2,022	31,974	5.50	....	10	5.00	177,587	159,828
Appanoose	47.82	26,201	30,131	11,612	5.89	..		5.89	68,491	68,491
Audubon	50.42	23,548	23,548	36,585	5.58	...	..	5.58	204,470	204,470
Benton	49.00	16,868	16,868	58,808	4.00	20	..	4.90	239,923	287,908
Black Hawk	50.91	9,826	9,826	50,585	4.49	10	..	4.94	227,024	249,726
Boone	44.24	20,925	20,925	34,367	5.03	..	....	5.03	172,925	172,925
Bremer	46.98	1,917	2,396	29,802	4.67	..	...	4.67	139,313	139,313
Buchanan	47.75	7,815	8,596	30,229	5.96	..	10	5.37	180,309	162,278
Buena Vista	45.57	12,806	12,806	37,866	4.06	10	..	4.47	153,768	169,145
Butler	47.85	6,124	6,124	34,692	4.21	10	..	4.63	145,984	160,582
Calhoun	48.33	14,016	15,418	28,623	5.14	.	...	5.14	147,072	147,072
Carroll	48.07	14,550	16,296	42,702	4.53	10	....	4.99	193,630	212,993
Cass	55.26	48,744	48,744	40,985	5.18	.	..	5.18	212,401	212,401
Cedar	50.95	43,488	39,139	59,417	5.99		15	5.09	356,046	302,639
Cerro Gordo	50.87	12,412	12,412	27,414	4.04	15	..	4.66	111,017	127,670
Cherokee	50.85	6,916	6,916	43,099	5.51	..	10	4.96	237,580	213,822
Chickasaw	48.10	1,480	1,924	18,547	3.98	20		4.78	73,926	88,711
Clarke	53.18	19,572	19,572	20,695	6.02	...	10	5.41	120,987	108,888
Clay	57.05	20,537	20,537	21,541	4.21	10	..	4.63	90,831	99,914
Clayton	49.67	5,540	6,648	54,304	6.18		20	4.95	335,800	268,640
Clinton	44.20	10,032	10,032	64,567	5.91	..	10	5.32	381,844	343,660
Crawford	47.84	27,683	31,005	71,348	4.51	10	..	4.97	322,222	354,444
Dallas	49.88	34,751	30,581	42,212	5.21	..	...	5.21	219,977	219,977
Davis	51.13	20,802	18,306	14,374	5.60	..		5.60	80,723	80,723
Decatur	53.39	23,972	23,972	17,343	6.83	..	10	6.12	117,995	106,195
Delaware	50.92	8,204	7,384	43,443	5.97		10	5.38	259,496	233,546
Des Moines	50.48	9,339	9,339	22,300	4.53	15	..	5.22	101,216	116,398
Dickinson	47.68	3,568	4,816	6,292	5.03	....	...	5.03	31,687	31,687
Dubuque	47.65	5,678	6,814	42,853	4.01	20	..	4.81	171,840	206,208
Emmet	46.91	5,738	7,459	9,966	4.90	.		4.90	48,790	48,790
Fayette	49.87	6,384	6,384	38,183	6.23	..	20	4.98	237,907	190,326
Floyd	46.67	3,368	3,368	25,091	5.31	....	..	5.31	133,458	133,458

STATEMENT NO. 52—PART 2—CONTINUED.

COUNTIES.	MULES.			SWINE OVER SIX MONTHS OLD.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Franklin	$45.65	$ 5,240	$ 5,240	41,626	$ 4.97	....	....	$ 4.97	$ 206,978	$ 206,978
Fremont	49.81	78,014	78,014	31,456	4.75	10	....	5.24	149,703	164,673
Greene	44.27	9,564	9,564	29,083	5.41	....	..	5.41	157,488	157,488
Grundy	53.85	16,102	16,102	46,515	4.86	...	..	4.86	226,116	226,116
Guthrie	47.00	21,543	21,543	30,344	5.20	....	..	5.20	157,649	157,649
Hamilton	48.64	10,782	12,938	31,294	4.58	10	..	5.04	143,337	157,671
Hancock	46.39	5,224	7,052	18,175	4.00	15	..	4.59	72,670	83,571
Hardin	45.43	8,587	8,587	43,903	5.76	...	10	5.17	252,014	226,813
Harrison	47.39	42,310	46,541	44,437	5.45	...		5.45	242,210	242,210
Henry	49.00	19,744	19,744	25,609	6.20	..	10	5.59	159,001	143,101
Howard	48.15	1,138	1,252	16,013	5.42	...	....	5.42	86,794	86,794
Humboldt	47.66	6,367	7,959	23,220	4.44	...	...	4.44	103,111	103,111
Ida	47.07	19,765	21,742	44,143	4.14	10		4.56	182,875	201,163
Iowa	44.15	27,552	27,552	51,083	4.77	....	...	4.77	244,062	244,062
Jackson	52.24	10,345	10,345	42,324	6.17	..	20	4.94	261,226	208,981
Jasper	50.85	36,781	33,103	58,659	5.14	....	....	5.14	301,921	301,921
Jefferson	51.12	11,862	11,862	22,530	6.51	...	10	5.87	146,782	132,104
Johnson	49.87	38,122	34,310	51,936	5.97	....	15	5.07	309,849	263,372
Jones	49.36	17,989	16,190	48,981	5.93	....	20	4.75	290,734	232,587
Keokuk	52.33	40,400	40,400	44,436	6.18	....	10	5.56	274,624	247,162
Kossuth	47.29	8,849	12,389	31,990	5.19	..	....	5.19	166,094	166,094
Lee	47.69	23,084	23,084	11,341	5.92	....	..	5.92	67,258	67,258
Linn	50.00	17,709	17,709	48,125	6.00	....	20	4.80	288,428	230,743
Louisa	54.00	19,236	19,236	22,722	6.00	....	10	5.40	153,968	138,571
Lucas	49.07	20,384	22,426	19,593	5.70			5.70	111,665	111,665
Lyon	48.40	6,614	7,937	32,743	3.99	20	...	4.80	130,768	156,922
Madison	47.00	26,604	26,604	39,671	5.20	....	....	5.20	206,016	206,016
Mahaska	47.10	41,496	41,496	38,759	5.74	....	....	5.74	222,618	222,618
Marion	49.23	38,686	32,883	37,085	5.29	....	....	5.29	196,409	196,409
Marshall	51.11	13,799	13,799	46,182	5.85	....	....	5.85	270,545	270,545
Mills	54.60	57,725	49,066	32,433	5.33	....	....	5.33	173,133	173,133
Mitchell	46.27	2,480	3,100	21,323	5.45	....	....	5.45	116,344	116,344
Monona	48.15	40,447	44,492	39,483	5.03	....	....	5.03	198,762	198,762
Monroe	49.96	18,386	18,386	13,212	6.37	...	10	5.73	84,152	75,737

	44.14	19,953	19,953	45,442	5.47	....	...	5 47	249,017	249,017
Montgomery	49.34	16,832	15,149	30,196	6.00		10	5.40	180,966	182,869
Muscatine	47 54	5,591	6,989	39,459	4.18	10	....	4.60	165,206	181,727
O'Brien	46 79	3,873	5,635	14,067	4.03	15	....	4.63	56,735	65,245
Osceola	53.07	57,050	57,050	49,211	4.95	....	....	4.95	243,736	243,739
Page	47.25	5,845	7,891	17,365	4.00	15	....	4.60	69,460	79,879
Palo Alto	46.54	16,003	20,804	52,159	4 28	10	....	4.71	223,192	245,511
Plymouth	47.76	12,838	14,379	28,105	4.90	....	....	4.90	137,981	137,981
Pocahontas	48.16	43,612	37,970	32,984	5.45	....	....	5.45	179,938	179,938
Polk	55.72	78,074	78,074	77,866	5 00	....	....	5.00	389,513	389,513
Pottawattamie	45.30	30,446	30,446	61,573	5 67	....	....	5.67	349,654	349,654
Poweshiek	47 06	33,742	33,742	28,669	5.70	....	....	5.70	163,533	163,533
Ringgold	47.53	21,722	21,722	48,120	5.17	....	....	5.17	248,647	248,647
Sac	50 42	22,890	22.890	46,878	5.78	....	..	5.78	271,304	271,304
Scott	48.56	30,642	30,642	57,310	5 07	..	....	5 07	290,870	290,870
Shelby	48 11	21,909	24,100	62,655	5 15	....	....	5.15	322,820	322,820
Sioux	51,37	26,610	26,610	32 619	5.34	....	....	5.34	174,266	174,266
Story	50 97	20,220	18,198	65,722	5.50	....	....	5.50	359,732	359,732
Tama	45.60	36,654	43,983	40,738	5 00	....	....	5 00	214,578	214,578
Taylor	50.80	16,874	16,874	18,867	5.25	....	....	5 25	98,872	98,872
Union	47 62	14,729	14,729	12,907	5.41		....	5.41	69,888	69,888
Van Buren	46.95	19,992	23,990	21,788	5.39	....		5 39	117,468	117,668
Wapello	48.92	27,751	27,751	39,436	6.07	....	10	5.46	239,335	215,401
Warren	50.36	40,004	35,204	52,951	6.53	....	10	5.88	346,287	311,658
Washington	50.33	40,267	40.267	18,729	4 94	....	....	4.94	92,668	92,668
Wayne	50.09	18,885	18,885	30,499	4.97	.....	....	4.97	151,702	151,702
Webster	46.84	3,918	4,310	13,528	4 32	10		4 73	58,541	64,395
Winnebago	45 16	1,484	2,078	45,803	5.50	....	10	4.95	251,840	226,056
Winneshiek	45.89	31,115	35.782	47,637	3.30	40	....	4 75	161,515	226,123
Woodbury	46 33	1,622	1,946	13,341	4.68	10	..	4.49	55,530	61,083
Worth	46 94	10,066	12,583	27,503	4.04	15	.....	4.64	111,355	128,059
Wright										
Total	$ 49 23	$ 2,037,001	$ 2,058,669	3,534,833	$ 5 22	....	....	$ 5.15	$ 18,466,739	$ 18,205,012

STATEMENT No. 52—PART 2—CONTINUED.

COUNTIES.	SHEEP OVER 6 MONTHS OLD.							GOATS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	8,859	$3.31	.....	.....	$3.31	$ 29,391	$ 29,391	.....	.....	.....	.....	.....	.....	.....
Adams	11,638	3.33	...	.....	3.33	38,823	38,823	.....	.....	.....	.....	.....	.....	.....
Allamakee	4,140	3.80	.....	.....	3.80	15,780	15,780	3 4	$4.00	.....	20	$3.20	$ 134	$ 108
Appanoose	5,172	3.36	.	...	3.36	17,368	17,368	.....	.....	.....	.....	.....	.....	.....
Audubon	1,920	3.79	...	..	3.79	7,292	7,292	10	4.00	.....	20	3.20	40	32
Benton	4,736	4.00	...	..	4.00	18,268	18,268	96	4.00	.....	20	3.20	360	288
Black Hawk	3,973	3.92	.....	.....	3.92	15,563	15,563	14	4.00	.....	20	3.20	56	45
Boone	2,601	3.92	.....	....	3.92	10,209	10,209	32	3.06	....	.....	3.06	98	98
Bremer	2,247	4.00	...	...	4.00	8,951	8,951	5	5.00	.....	35	3.25	25	34
Buchanan	5,968	3.99		...	3.99	23,878	23,878	16	2.18	25	.....	2.72	35	27
Buena Vista	6,293	2.76	25	....	3.40	17,360	21,725	3	.67	300	.....	2.68	2	8
Butler	5,049	3.90	.....	...	3.90	19,716	19,716	96	3.92	.....	20	3.14	376	301
Calhoun	3,953	3.44		...	3.44	13,620	13,620	12	3.33	.....	10	3.66	40	36
Carroll	2,119	3.18	.....	.....	3.18	6,746	6,746	.....	.....	.....	.....	.....	.....	.....
Cass	8,624	4.11	.....	10	3.70	35,455	31,909	50	3.10	.....	.....	3.10	155	155
Cedar	13,330	3.83	.....	.....	3.83	51,040	51,040	10	4.00	.....	20	3.20	40	32
Cerro Gordo	11,644	3.78	.....	.....	3.78	44,056	44,056	.....	.....	.....	.....	.....	.....	.....
Cherokee	2,647	3.61	.....	.....	3.61	9,568	9,568	23	3.30	.....	10	3.00	76	68
Chickasaw	3,757	3.96	.....	.....	3.96	14,868	14,868	12	4.00	.....	20	3.20	48	37
Clarke	6,140	3.51	.....	.....	3.51	21,580	21,580	295	2.59	10	.....	2.85	765	842
Clay	10,756	3.37	.....	.....	3.37	36,326	36,326	2	3.50	.....	15	2.97	7	6
Clayton	7,748	3.56	....	.....	3.56	27,647	27,647	70	3.91	.....	20	3.17	274	220
Clinton	3,349	4.08	.....	10	3.67	13,672	12,305	36	2.83	.....	.....	2.83	102	102
Crawford	5,282	3.79	.....	.....	3.79	20,056	20,056	.....	.....	.....	.....	.....	.....	.....
Dallas	4,501	4.03	.....	10	3.63	18,148	16,148	805	2.76	.....	.....	2.76	2,222	2,222
Davis	31,864	3.12	10	....	3.43	99,715	109,687	289	1.49	70	.....	2.53	433	736
Decatur	12,908	3.25	.....	.....	3.25	41,917	41,917	.....	.....	.....	.....	.....	.....	.....
Delaware	5,119	3.98		.....	3.98	20,396	20,396	36	3.77	.....	15	3.20	138	117
Des Moines	3,344	3.47	.....	.....	3.47	11,626	11,626	2	3.00		.....	3.00	6	6
Dickinson	5,113	2.89	20	.....	3.48	14,769	17,723	6	3.33	.....	10	3.00	20	18
Dubuque	4,932	4.00	.....	.....	4.00	19,728	19,728	26	3.46	.....	12	3.03	90	78
Emmet	4,916	3.57	.....	.....	3.57	17,557	17,557	.....	.....	.....	.....	.....	.....	.....
Fayette	7,296	3.96	.....	.....	3.96	29,044	29,044	23	3.56	.....	15	3.02	82	69
Floyd	8,540	3.98	.....	.....	3.98	33,984	33,984	2	4.00	.....	20	3.20	8	7

Franklin	9,02	3.66	.....	.....	3 66	33,030	33,030	9	3 00	.....	.....	3.00	27	27
Fremont	827	4.00	.....	.....	4.00	3,324	3,324	.....	.....	.....		..	.....	.....
Greene	2,812	4.00	.....	.....	4.00	11,264	11,264	82	4.00	.....	20	3.20	328	263
Grundy	5,989	2.18	50	.....	3.27	13,107	19,661		.....	.....		.....	.....	.....
Guthrie	8,027	4.00	.....	.....	4.00	32,111	32,111	382	4.00	.....	20	3.20	1,518	1,215
Hamilton	2,580	4.02	.....	10	3.62	10,394	9,355	4	4.50	.....	30	3.15	18	13
Hancock	2,364	3.95	.....	.....	3 95	9,053	9,053	18	4.00	....	20	3.20	72	58
Hardin	7,272	3.78	.....	.....	3.78	27,548	27,548	5	1.80	40	.....	2.52	9	13
Harrison	1,967	3 37	.....	.....	3.37	6,630	6,630	363	3.39	.....	12	2.97	1,232	1,079
Henry	16,452	3.94	.....	.....	3.94	64,920	64,920	12	3.33	.....	12	2.98	40	33
Howard	6,286	3.98	.....	.....	3.98	25,421	25,421	3	2.00	40	.....	2.80	6	8
Humboldt	4,949	3.89	.....	.....	3.89	19,289	19,289	11	3.27	.....	10	2.95	36	33
Ida	1,382	3.14	10	.....	3.45	4,350	4,785	23	2 35	.....	15	1.99	54	46
Iowa	8,426	3.19	10	.....	3.50	26,880	29,568	118	2.83	.....	.....	2.83	334	334
Jackson	4,797	3.78	.....	.....	3.78	18,151	18,151	856	3.13	.....	.....	3.13	2,682	2,682
Jasper	15,725	3.67	.....	.....	3.67	58,047	58,047	155	2.65	.....	.....	2.65	412	412
Jefferson	10,979	3.64	.....	.....	3.64	40,027	40,027	11	3.09	.....	.....	3.09	34	34
Johnson	11,884	4.32	....	10	3.89	51,353	46,218	45	2.38	20	.....	2 87	107	128
Jones	4,632	3.43	.....	.....	3.43	20,567	20,567	197	3.70	.....	15	3.14	728	608
Keokuk	8,186	3.94	.....	.....	3.94	32,300	32,300	90	3.42	.....	.....	3 42	308	308
Kossuth	5,205	3 60	.....	.....	3.60	18,751	18,751	15	3.20	.....	10	2 88	48	44
Lee	13,876	3.11	10	.....	3.42	43,189	47,508	18	2.33	20	.....	2.81	42	50
Linn	6,399	4.30	.	15	3 65	27,682	23,530	396	1.14	150	.....	3.35	452	1,130
Louisa	3,244	3.00	15	.....	3.45	11,664	13,414	59	3 00	..	.....	3.00	204	204
Lucas	16,603	3.57	....	.....	3 57	59,601	59,601	46	3.74	.....	15	3.18	172	144
Lyon	3,458	4.08	.....	10	3.68	14.108	12,697	14	4.00	.....	20	3.20	55	51
Madison	8,688	3.80	.....	.....	3.80	33,136	33,136	1,602	3.14	. ....	.....	3 14	5,036	5,036
Mahaska	20,146	3.59	...	.....	3.59	72,565	72,565	.....	.....	.....	....	.....	.....	.....
Marion	13,360	3.81		.....	3.81	50,960	50,960	75	2.45	10	.....	2 70	184	202
Marshall	16,649	2.92	18	....	3 45	48 675	57,436		....	....	.....	.....	.....	.....
Mills	1,892	2.70	25	.....	3.38	5,131	6,414		.....	.....	.....	.....	.....	.....
Mitchell	8,700	3.48	.....	.....	3 48	30,244	30,244	12	2.33	18	.....	2.74	28	33
Monona	1,211	3 00	15	.....	3.45	3.634	4,179	17	3.94	.....	20	3.16	67	54
Monroe	4,459	3.98	.....	.....	3.98	17,749	17,749	.....	.....	....	.....	....	.....	.....
Montgomery	4.223	3.27	.....	.....	3 27	13,840	13,840	5	4.00	.....	20	3.20	20	16
Muscatine	2,807	5.32	.....	25	3 99	14,925	11,194	....	.....	.....		.....	.....	.....
O'Brien	15,113	3.13	10	.....	3.44	47,338	51,074	...	.....	.....	.....	..	.....	.....
Osceola	7,695	3.40		.....	3.40	26,198	26,198	.....	.....		.....	.....	.....	.....
Page	9,833	3.39	.....	.....	3.39	33,388	33,388		.....	.....	.....	.....	.....	. ....
Palo Alto	4,257	3.00	15	.....	3.45	12,771	14,687	2	3.00	.		3.00	. 6	6
Plymouth	2,036	3.02	15	....	3 47	6,155	7,089	48	3.88	.....	20	3.13	186	149
Pocahontas	6,974	3.09	10	...	3 40	21,192	23,301	19	2.60	.....	.....	2.60	49	49
Polk	4,244	3.09	10	.....	3.40	13,146	14,461	584	3.00	.....		3.00	1,748	1,748
Pottawattamie	6,505	3.83	. ...	..	3.83	24,922	24,922	109	2.09	35	.....	2.80	228	308
Poweshiek	18,456	3.16	10	.....	3 48	58,215	64,037	.....		.....	.....	.....	.....	.....
Ringgold	9,120	3.55	.....	.. ..	3.55	32,404	32,404	162	2.50	12	.....	2.80	405	456
Sac	6,781	2.91	20	.....	3.49	19,730	23,676	16	2.50	12	.....	2.80	40	45
Scott	1,983	3.69	.....	.....	3.69	7,326	7,326	.....	.....	.....	.....		....	.....
Shelby	4,113	3.94	. ....	....	3.94	16,224	16,224	....	...	.....	.....	...	.....	.....
Sioux	7,576	3.20	.....	.....	3.20	24,277	24,277	30	3.00	.....	.....	3.00	90	90

STATEMENT No. 52—Part 2—Continued.

Counties	Sheep over 6 months old.							Goats.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Story	4,976	$3.88	....	.....	$3.88	$ 19,313	$ 19,313	250	$2.70	.....		$2.70	$ 677	$ 677
Tama	7,605	4.25	.....	12	3.80	32,312	28,273	141	7.50	...	50	3.75	1,064	532
Taylor	8,131	3.00	15	.....	3.45	25,108	27,870	532	3.00	.....	.....	3.00	1,556	1,556
Union	8,292	3.70	.....	.....	3.70	30,604	30,604	....	....	.....	.....	..		.....
Van Buren	40,045	3.21	....	.....	3.21	128,586	128,586	71	2.24	25	.....	2.80	160	200
Wapello	12,085	3.14	10	.....	3.45	37,983	41,781	.....	.....	.....	.....	.....	.....	.....
Warren	7,260	3.67	.....	.....	3.67	27,339	27,339	703	2.27	20	.....	2.75	1,602	1,922
Washington	4,113	3.84	.....	.....	3.84	15,803	15,803	366	2.77	.....	.....	2.77	1,016	1,016
Wayne	7,732	2.50	35	..	3.40	19,343	25,852	1,174	2.04	35	.....	2.75	2,405	3,237
Webster	2,645	4.01	.....	10	3.61	10,625	9,562	.....		.....	..	.....	.....	.....
Winnebago	2,488	3.73	.....	....	3.73	9,287	9,287	2	4.00	.....	20	3.20	8	7
Winneshiek	7,047	3.94	.....	.....	3.94	27,784	27,784	.....	.....	.....	.....	....	.....	.....
Woodbury	5,251	2.93	18	.....	3.41	15,389	18,159	.....	.....	.....	...	.....	.....	.....
Worth	5,430	3.08	12	.....	3.46	16,769	18,823	5	3.00	.....	.....	3.00	15	15
Wright	3,927	2.32	45	.....	3.45	9,118	13,221	7	3.14	.....	.....	3.14	22	22
Total	727,669	$3.53	.....	.....	$3.74	$ 2,566,386	$ 2,624,303	10,869	$2.87	.....	.....	$2.95	$31,163	$ 31,985

RECAPITULATION OF STATEMENT No. 52—Parts 1 and 2.

COUNTIES.	Reported actual value personal property other than live stock.	Adjusted actual value personal property other than live stock.	Reported actual value live stock.	Adjusted actual value live stock.	Reported actual value personal property.	Adjusted actual value personal property.	Reported taxable value personal property.	Adjusted taxable value personal property.
Adair	$ 927,514	$ 927,514	$ 1,790,642	$ 1,812,660	$ 2,718,156	$ 2,740,174	$ 679,539	$ 685,044
Adams	853,469	853,469	1,573,514	1,562,968	2,426,983	2,416,437	606,746	604,109
Allamakee	1,576,666	1,576,666	1,122,563	1,111,390	2,699,229	2,688,056	674,807	672,014
Appanoose	1,789,923	1,789,923	1,337,721	1,343,190	3,127,644	3,133,113	781,911	783,278
Audubon	950,477	950,477	1,468,783	1,468,775	2,419,260	2,419,252	604,815	604,813
Benton	3,219,886	3,219,886	2,307,278	2,376,024	5,527,164	5,595,890	1,381,791	1,398,973
Black Hawk	5,140,408	5,140,408	2,138,640	2,140,930	7,279,048	7,281,338	1,819,762	1,820,335
Boone	2,290,811	2,290,811	1,669,426	1,689,389	3,960,237	3,980,200	990,059	995,050
Bremer	1,950,829	1,950,829	1,346,247	1,368,493	3,297,076	3,319,322	824,269	829,831
Buchanan	2,345,221	2,345,221	1,790,962	1,773,704	4,136,183	4,118,925	1,034,046	1,029,731
Buena Vista	1,321,048	1,321,048	1,832,512	1,830,267	3,153,560	3,151,315	788,390	787,829
Butler	1,835,056	1,835,056	1,564,364	1,636,668	3,399,420	3,471,724	849,855	867,931
Calhoun	1,213,720	1,213,720	1,371,124	1,428,579	2,584,844	2,642,299	646,211	660,575
Carroll	1,094,030	1,094,030	1,541,698	1,643,781	2,635,728	2,737,811	658,932	684,453
Cass	2,046,375	2,046,375	2,198,345	2,110,963	4,244,720	4,157,338	1,061,180	1,039,335
Cedar	2,837,077	2,837,077	2,419,847	2,322,143	5,256,924	5,159,220	1,314,231	1,289,805
Cerro Gordo	1,884,067	1,884,067	1,431,868	1,516,500	3,315,935	3,400,567	828,984	850,142
Cherokee	1,449,496	1,449,496	2,071,776	1,990,828	3,521,272	3,440,324	880,318	860,081
Chickasaw	1,496,152	1,496,152	1,107,042	1,183,050	2,603,194	2,679,202	650,799	669,801
Clarke	946,628	946,628	1,321,308	1,286,915	2,267,936	2,233,543	566,984	558,386
Clay	919,100	919,100	1,426,305	1,469,367	2,345,405	2,388,467	586,351	597,117
Clayton	3,351,173	3,351,173	1,888,813	1,863,900	5,239,986	5,215,073	1,309,996	1,303,768
Clinton	5,195,432	5,195,432	2,740,043	2,689,764	7,935,475	7,885,196	1,983,869	1,971,299
Crawford	1,230,622	1,230,622	2,390,896	2,454,204	3,621,518	3,684,826	905,379	921,207
Dallas	2,158,016	2,158,016	2,049,246	2,043,360	4,207,262	4,201,376	1,051,815	1,050,344
Davis	1,237,694	1,237,694	1,300,173	1,308,040	2,537,867	2,545,734	634,467	636,434
Decatur	1,215,183	1,215,183	1,484,747	1,490,002	2,699,930	2,705,185	674,983	676,296
Delaware	1,820,820	1,820,820	1,807,514	1,748,751	3,628,334	3,569,571	907,083	892,393
Des Moines	5,100,626	5,100,626	1,136,397	1,156,243	6,237,023	6,256,869	1,559,256	1,564,217
Dickinson	610,179	610,179	617,595	666,329	1,227,774	1,276,508	306,943	319,127
Dubuque	9,617,431	9,617,431	1,819,058	1,746,511	11,436,489	11,363,942	2,859,122	2,840,986
Emmet	633,376	633,376	755,259	796,867	1,388,635	1,430,243	347,159	357,561
Fayette	2,459,837	2,459,837	2,068,407	1,999,511	4,528,244	4,459,348	1,132,061	1,114,837
Floyd	2,120,476	2,120,476	1,339,856	1,328,918	3,466,332	3,455,394	866,583	863,849
Franklin	1,086,319	1,086,319	1,749,275	1,749,362	2,835,594	2,835,681	708,898	708,920

RECAPITULATION OF STATEMENT No. 52—PART 1 AND 2—CONTINUED.

COUNTIES.	Reported actual value personal property other than live stock.	Adjusted actual value personal property other than live stock.	Reported actual value live stock.	Adjusted actual value live stock.	Reported actual value personal property.	Adjusted actual value personal property.	Reported taxable value personal property.	Adjusted taxable value personal property.
Fremont	$ 1,954,668	$ 1,954,668	$ 1,570,376	$ 1,621,450	$ 3,525,044	$ 3,576,118	$ 881,261	$ 894,029
Greene	1,336,458	1,336,458	1,651,806	1,652,674	2,988,264	2,989,132	747,066	747,283
Grundy	1,416,195	1,416,195	1,826,853	1,827,806	3,243,048	3,244,001	810,762	811,000
Guthrie	1,594,804	1,594,804	1,782,710	1,756,628	3,377,514	3,351,432	844,378	837,858
Hamilton	1,711,700	1,711,700	1,489,660	1,531,086	3,201,360	3,242,786	800,340	810,697
Hancock	874,152	874,152	1,019,908	1,137,235	1,894,060	2,011,387	473,515	502,847
Hardin	2,747,039	2,747,039	1,737,871	1,738,181	4,484,910	4,485,220	1,121,227	1,121,305
Harrison	2,183,400	2,183,400	1,953,269	2,035,562	4,136,669	4,219,362	1,034,167	1,054,841
Henry	2,583,154	2,583,154	1,466,426	1,415,740	4,049,580	3,998,894	1,012,395	999,723
Howard	1,284,065	1,284,065	1,081,562	1,080,199	2,365,627	2,364,264	591,407	591,066
Humboldt	1,236,788	1,236,788	1,102,015	1,153,503	2,338,823	2,390,291	584,701	597,573
Ida	864,230	864,230	1,485,687	1,585,187	2,349,917	2,449,417	587,479	612,354
Iowa	2,369,294	2,369,294	1,897,978	1,895,630	4,267,272	4,264,924	1,066,818	1,066,231
Jackson	3,001,109	3,001,109	1,739,855	1,640,498	4,740,964	4,641,607	1,185,241	1,172,902
Jasper	3,216,809	3,216,809	2,685,906	2,636,280	5,902,805	5,853,089	1,475,701	1,463,272
Jefferson	2,066,858	2,066,858	1,309,830	1,263,334	3,376,688	3,330,192	844,172	832,548
Johnson	3,713,694	3,713,694	2,384,851	2,239,618	6,098,545	5,953,312	1,524,636	1,488,328
Jones	2,703,715	2,703,715	2,315,043	2,128,174	5,018,758	4,831,889	1,254,689	1,207,972
Keokuk	3,288,436	3,288,436	2,087,496	2,045,559	5,375,932	5,333,995	1,343,983	1,333,499
Kossuth	1,772,847	1,772,847	1,775,383	1,925,155	3,548,230	3,698,002	887,058	924,501
Lee	3,958,462	3,958,462	1,130,453	1,137,815	5,088,915	5,096,277	1,272,229	1,274,069
Linn	5,525,540	5,525,540	2,415,592	2,326,148	7,941,132	7,851,688	1,985,283	1,962,922
Louisa	1,250,584	1,250,584	1,272,908	1,254,584	2,523,492	2,505,168	630,873	626,292
Lucas	969,258	969,258	1,259,617	1,252,521	2,228,875	2,221,779	557,219	555,445
Lyon	850,561	850,561	1,050,049	1,146,036	1,900,610	1,996,597	475,152	499,149
Madison	1,333,032	1,333,032	1,821,296	1,821,857	3,154,328	3,154,889	788,582	788,722
Mahaska	2,988,667	2,988,667	1,912,681	1,894,500	4,901,348	4,883,167	1,225,337	1,220,792
Marion	2,473,392	2,473,392	1,867,386	1,811,323	4,340,778	4,284,715	1,085,194	1,071,179
Marshall	2,798,625	2,798,625	1,928,575	1,961,303	4,727,200	4,759,928	1,181,800	1,189,982
Mills	1,857,130	1,857,130	1,617,173	1,598,818	3,474,303	3,455,948	868,576	863,987
Mitchell	1,948,092	1,948,092	1,251,640	1,275,115	3,199,732	3,223,207	799,933	805,802
Monona	1,100,856	1,100,856	2,019,244	2,034,172	3,120,100	3,135,028	780,025	783,757
Monroe	1,153,088	1,153,088	1,050,777	1,024,488	2,203,835	2,177,546	550,959	544,387
Montgomery	1,475,585	1,475,585	1,644,395	1,590,543	3,119,980	3,075,128	779,995	768,782
Muscatine	3,837,067	3,837,067	1,491,545	1,458,725	5,328,612	5,295,792	1,332,153	1,323,948

O'Brien	1,297,640	1,297,640	1,581,301	1,625,734	2,878,941	2,923,374	719,735	730,844
Osceola	475,029	475,029	644,299	684,328	1,119,328	1,159,357	279,832	289,839
Page	2,474,825	2,474,825	2,008,463	2,010,113	4,483,288	4,484,938	1,120,822	1,121,235
Palo Alto	1,266,222	1,266,222	1,032,379	1,198,892	2,298,601	2,465,114	574,650	616,279
Plymouth	1,538,790	1,538,790	2,149,126	2,225,153	3,687,916	3,763,943	921,979	940,986
Pocahontas	1,450,113	1,450,113	1,414,266	1,432,913	2,864,379	2,883,026	716,095	720,757
Polk	9,960,691	9,960,691	2,017,051	2,008,239	11,977,742	11,968,930	2,994,436	2,992,233
Pottawattamie	3,534,338	3,534,338	4,056,017	3,929,927	7,590,355	7,464,265	1,897,589	1,866,066
Poweshiek	2,341,643	2,341,643	2,283,701	2,290,119	4,625,344	4,631,762	1,156,336	1,157,940
Ringgold	1,007,047	1,007,047	1,710,555	1,698,079	2,717,602	2,705,126	679,401	676,281
Sac	1,598,094	1,598,094	2,100,502	2,138,181	3,698,596	3,736,275	924,649	934,069
Scott	13,028,106	13,028,106	1,763,558	1,735,191	14,791,664	14,763,297	3,697,916	3,690,844
Shelby	1,221,713	1,221,713	2,127,917	2,084,367	3,349,630	3,306,080	837,407	826,520
Sioux	1,606,075	1,606,075	2,107,422	2,115,442	3,713,497	3,721,517	928,374	930,379
Story	2,688,605	2,688,605	1,785,507	1,788,822	4,474,112	4,477,427	1,118,528	1,119,357
Tama	2,303,091	2,303,091	2,703,896	2,557,740	5,007,987	4,860,831	1,251,997	1,215,208
Taylor	1,656,500	1,656,500	1,775,658	1,770,770	3,432,158	3,427,270	858,039	856,817
Union	1,216,484	1,216,484	1,360,629	1,360,629	2,577,113	2,577,113	644,278	644,278
Van Buren	1,689,364	1,689,364	1,229,130	1,234,957	2,918,494	2,924,321	729,623	731,080
Wapello	3,040,880	3,040,880	1,039,606	1,072,711	4,080,486	4,113,591	1,020,121	1,028,398
Warren	2,040,293	2,040,293	2,040,284	1,980,335	4,080,577	4,020,628	1,020,144	1,005,157
Washington	3,614,743	3,614,743	2,166,829	2,072,992	5,781,572	5,687,735	1,445,393	1,421,934
Wayne	2,119,890	2,119,890	1,499,272	1,555,402	3,619,162	3,675,292	904,790	918,823
Webster	2,587,632	2,587,632	1,686,174	1,695,133	4,273,806	4,282,765	1,068,451	1,070,691
Winnebago	839,792	839,792	847,060	868,016	1,676,852	1,707,808	419,213	426,952
Winneshiek	2,262,816	2,262,816	1,626,004	1,634,725	3,888,820	3,897,541	972,205	974,385
Woodbury	5,225,130	5,225,130	2,408,393	2,492,390	7,633,523	7,717,520	1,908,381	1,929,380
Worth	896,615	896,615	942,147	1,031,253	1,838,762	1,927,868	459,690	481,967
Wright	1,345,208	1,345,208	1,285,965	1,369,158	2,631,173	2,714,366	657,793	678,591
Total	$227,697,830	$227,697,830	$167,461,261	$167,726,584	$395,159,091	$395,424,714	$98,789,767	$98,856,185

STATEMENT No. 53.

Showing the reported and adjusted actual value of lands; the reported and adjusted actual value of town lots; the reported and adjusted taxable value of all real estate; the reported taxable value of railroad property; the reported and adjusted taxable value of personal property; the reported taxable value of telegraph and telephone property; the reported taxable value of express property; and the total taxable value of all property in each county for the year 1901, as reported by the county auditors to the auditor of state. The lands as shown in this statement have been equalized by the State Board of Review. No changes were made either on town lots or on personal property. The railroad, telegraph and telephone and express property is shown as assessed by the Executive Council.

COUNTIES.	Acres of land.	Reported actual value per acre.	Adjusted actual value per acre.	Reported actual value of lands.	Increase, per cent.	Decrease, per cent.	Adjusted actual value of lands.	Reported actual value of town lots.	Increase, per cent.	Decrease, per cent.	Adjusted actual value of town lots.	Reported actual value of lands and town lots.	Exemptions for roads and homesteads.	Net reported actual value of lands and town lots.
Adair	365 141	$29 72	$28.82	$ 10,850,575	....	3	$ 10,525,058	$ 1,003 336		..	$ 1,003 336	$ 11 853,911	$ 297.567	$ 11.556 344
Adams	269,659	31. 26	31. 26	8,531,048	....	....	8.531,048	925,518	...	.	925,518	9.456,566	240 925	9.215 641
Allamakee	409.218	21. 40	21. 40	8.755.521	....		8.755,521	1 666 208		.	1 665,208	10.421,729	47 529	10,374 200
Appanoose	327,836	25. 34	25. 34	8,309.108	....	....	8,309,108	2.408 636	...		2.408,636	10 717.744	47.220	10 670.524
Audubon	280,380	38. 60	36. 68	10.825,018	....	5	10,283 767	1.001 044			1,001 044	11 826.062	264 623	11 561,439
Benton	441,705	47 00	45 67	20 797.702	....	3	20,173.771	3.585.382		....	3 585.382	24 383 084	73.122	24.309.962
Black Hawk	349,387	44 20	42. 82	15.424 021	....	3	14 961,370	11.140.150			11,140.150	26.564 171	479,559	26,084 612
Boone	359,150	38. 00	38. 00	13 641,957	....		13.641,957	4 108,955	.	..	4.108 955	17,750.912	505 835	17 245 077
Bremer	274,851	38 42	38. 42	10,555 454	....	....	10,555,454	2.262,002	...		2.262.002	12.817,456	293 704	12.523,752
Buchanan	356,812	38. 03	38 03	13 568,438	....	....	13,568,438	2.982,028			2.982.028	16,550.466	358,653	16.191.813
Buena Vista	352,707	38. 48	36. 55	13,571,216	....	5	12 892,655	2 099.656	...	...	2,099 656	15 670,872	.....	15 670 872
Butler	363,871	38. 00	38. 00	13 833.043	.	...	13,833,043	2,028.580		...	2.028 580	15,861,623	452.423	15.409.200
Calhoun	351,828	35 43	35 43	12,164,900	....	....	12.464,900	2.071,980	...	.	2,071 980	14.536,880	.....	14,536.880
Carroll	352,134	38. 62	37 85	13,602,268	.....	2	13,330,223	2.129 153	..	..	2.129.153	15.731 421	62,723	15,668 698
Cass	359,730	38. 22	37. 48	13 759,972	....	2	13,484,773	2.730.696	....	...	2.730,696	16 490.668	356 128	16,134.540
Cedar	354,901	49. 33	49 33	17,507,962	...	....	17.507,962	2.379 866	....	....	2.379 866	19,887 828	5.588	19.882,240
Cerro Gordo	350.959	34 71	34 71	12.260 713		....	12 260.713	5,687 602	..	. .	5 687.602	17.948,315	354.999	17,593,316
Cherokee	351,879	35. 84	35 84	12 622,164	.	....	12 622.164	2,340,444	...		2,340 444	14.962 608	.....	14.962,608
Chickasaw	306.625	32.06	32. 06	9.830.812	....	....	9.830,812	1.717.092	...		1 717.092	11 547.904	8 000	11,539.904
Clarke	267,562	27. 58	27. 58	7.382 029	....	....	7,382.029	1,184 847	....	....	1,184,847	8.566,876	.....	8.566,876
Clay	319.754	31. 31	31. 31	10,951.557	...	..	10,951.557	1.564 647	..	..	1.564 647	12,516.204		12,516 204
Clayton	487,325	28. 62	28. 62	13,949,236	..	..	13.949.236	2.458 874	....	...	2 458.874	16 408.110	366.906	16.041.204
Clinton	427,566	44.93	44.93	19.213 430	....	....	19,213 430	9,057.454	....	....	9 057.454	28 270.884	.....	28.270 884

Crawford	442,173	33.87	33.87	14,974,799			14,974,799	2,032,241			2,032,241	17,007,040		17,007,040
Dallas	362,305	43.17	42.31	15,642,273		2	15,329,428	3,027,469			3,027,469	18,669,742		18,669,742
Davis	318,339	26.59	26.59	8,465,109			8,465,109	1,001,985			1,001,985	9,467,094	37,826	9,429,268
Decatur	331,172	27.95	27.95	9,261,068			9,261,068	1,633,151			1,633,151	10,894,219	172,449	10,721,770
Delaware	353,583	38.95	38.95	13,773,776			13,773,776	2,011,392			2,011,392	15,785,168		15,785,168
Des Moines	254,202	41.58	41.58	10,569,963			10,569,963	9,838,731			9,838,731	20,408,694	123,235	20,285,459
Dickinson	235,578	26.65	26.65	6,283,565			6,283,565	1,284,921			1,284,921	7,568,486	155,550	7,412,936
Dubuque	375,843	39.12	39.12	14,703,996			14,703,996	23,449,150			23,449,150	38,153,146	340,150	37,812,936
Emmet	247,618	29.30	28.71	7,256,323		2	7,111,197	1,602,086			1,602,086	8,858,409	16,100	8,842,309
Fayette	451,251	34.71	34.71	15,661,058			15,661,058	2,943,316			2,943,316	18,604,374	54,722	18,549,652
Floyd	314,723	39.41	37.44	12,404,682		5	11,784,448	2,887,223			2,887,223	15,291,905	324,573	14,967,332
Franklin	369,349	37.59	37.59	13,883,029			13,883,029	1,332,349			1,332,329	15,215,358	395,934	14,819,424
Fremont	310,784	38.29	38.29	11,902,480			11,902,480	1,612,086			1,612,086	13,514,566	121,050	13,393,516
Greene	355,503	39.16	37.99	13,923,380		3	13,505,679	1,573,172			1,573,172	15,490,552		15,490,552
Grundy	312,437	43.50	43.50	13,610,334			13,610,334	1,259,255			1,259,255	14,869,589	26,116	14,843,473
Guthrie	383,235	30.07	30.07	11,526,576			11,526,576	2,007,912			2,007,912	13,534,488	214,713	13,319,775
Hamilton	357,511	37.97	37.97	13,576,464			13,576,464	2,876,043			2,876,043	16,452,507		16,452,507
Hancock	354,335	25.10	25.10	8,876,828			8,876,828	1,173,757			1,173,757	10,050,585	17,000	10,033,585
Hardin	351,168	41.95	41.95	14,733,261			14,733,261	3,249,441			3,249,441	17,982,702	37,154	17,945,548
Harrison	436,986	28.91	28.91	12,633,781			12,633,781	2,940,010			2,940,010	15,573,791	382,301	15,191,490
Henry	262,902	40.38	40.38	10,637,537			10,637,537	2,815,495			1,815,495	13,453,032	105,276	13,347,756
Howard	292,864	33.22	33.22	9,728,527			9,728,527	1,665,862			1,665,862	11,394,389	28,980	11,365,409
Humboldt	269,410	32.18	32.18	8,667,619			8,667,619	1,320,284			1,320,284	9,987,903		9,987,903
Ida	273,825	37.05	36.31	10,045,955		2	9,845,036	1,175,503			1,175,503	11,221,458	262,812	10,958,646
Iowa	371,980	35.25	35.25	13,117,958			13,117,958	1,460,498			1,460,498	14,578,456	257,842	14,320,614
Jackson	393,826	29.43	29.43	11,591,873			11,591,873	2,700,414			2,700,414	14,292,287	121,781	14,170,506
Jasper	434,483	43.82	43.82	19,477,472			19,477,472	3,675,889			3,675,889	23,153,361	117,277	23,036,084
Jefferson	268,083	35.15	35.15	9,424,498			9,424,498	2,183,990			2,183,990	11,608,488	55,420	11,553,068
Johnson	386,535	45.76	45.76	17,687,395			17,787,395	5,824,065			5,824,065	23,511,460	100,966	23,410,494
Jones	355,374	43.40	43.40	15,448,243			15,448,243	2,352,212			2,352,212	17,800,455		17,800,455
Keokuk	358,478	41.01	41.01	14,712,198			14,712,198	2,538,384			2,538,384	17,250,582	121,962	17,128,620
Kossuth	597,732	26.92	26.92	16,092,231			16,092,231	2,300,598			2,300,598	18,392,829		18,392,829
Lee	321,047	35.99	35.09	11,553,679			11,553,679	11,122,820			11,122,820	22,676,499	143,239	22,533,260
Linn	434,716	46.39	46.39	20,168,358			20,168,358	18,232,107			18,332,107	38,400,465	379,353	38,021,112
Louisa	249,112	36.22	36.22	9,022,018			9,022,018	1,877,408			1,877,408	10,899,426	65,230	10,834,196
Lucas	272,596	30.37	30.37	8,280,978			8,280,978	1,701,061			1,701,061	9,982,039	73,730	9,908,309
Lyon	351,761	31.36	31.36	11,031,783			11,031,783	1,779,783			1,779,783	12,811,566		12,811,566
Madison	342,097	29.82	29.82	10,498,132			10,498,132	1,444,088			1,444,088	11,942,220		11,942,220
Mahaska	356,791	44.28	44.28	15,790,992			15,790,992	4,821,880			4,821,880	20,612,872	124,072	20,488,800
Marion	351,010	35.95	35.95	12,619,811			12,619,811	2,524,401			2,524,401	15,144,212		15,144,212
Marshall	348,120	42.40	42.40	14,760,688			14,760,688	6,262,036			6,262,036	21,022,724		21,022,724
Mills	264,562	43.77	42.89	11,580,056		2	11,348,455	1,706,880			1,706,880	13,286,936	65,972	13,220,964
Mitchell	289,201	35.44	34.38	10,250,280		3	9,942,772	1,614,116			1,614,116	11,864,396	49,040	11,815,356
Monona	429,683	24.76	24.76	10,649,491			10,649,491	1,287,756			1,287,756	11,937,247	226,819	11,710,428
Monroe	263,544	29.13	29.13	7,705,534			7,706,534	1,119,122			1,119,122	8,825,656	38,200	8,787,456
Montgomery	263,601	43.57	43.57	11,487,701			11,487,701	2,682,338			2,682,338	14,170,039		14,170,039
Muscatine	267,444	46.64	46.64	12,474,909			12,474,909	6,978,765			6,978,765	19,453,674	100,886	19,352,788
O'Brien	365,797	34.61	34.61	12,659,346			12,659,346	2,094,125			2,094,125	14,753,471	1,564,877	13,188,594
Osceola	252,551	23.96	23.96	6,051,933			6,051,933	755,238			755,238	6,807,171	173,806	6,633,365
Page	335,102	42.97	42.97	14,398,730			14,398,730	3,167,418			3,167,418	17,566,148	389,508	17,176,640

STATEMENT No. 53—Continued.

COUNTIES.	Acres of land.	Reported actual value per acre.	Adjusted actual value per acre.	Reported actual value of lands.	Increase, per cent.	Decrease, per cent.	Adjusted actual value of lands.	Reported actual value of town lots.	Increase per cent.	Decrease per cent.	Adjusted actual value of town lots.	Reported actual value of lands and town lots.	Exemptions for roads and homestead.	Net reported actual value of lands and town lots.
Palo Alto	346.177	$23.00	$23 00	$ 7.962.953	....	....	$ 7.962.953	$ 1 643.949	....	....	$ 1.643.949	$ 9.606.902	$ 26.840	$ 9.580.062
Plymouth	535.531	33.53	33 53	17.956.224	....	....	17.956.224	2.477 259	....	....	2.477.259	20.433.483	54.815	20.378.668
Pocahontas	357.443	32.87	32.87	11 749 456	....	....	11.749.456	1 238.288	....	....	1.238.288	12.987.744	.....	12.987.744
Polk	352.583	53.00	53.00	18 641 782		....	18 641.782	43 370.243	....	.....	43.370.243	62.012.025	249.695	61,762.330
Pottawattamie	588.479	43 45	43.45	25 570.378	....	....	25 570.378	13 034.031	....	....	13.034.031	38.604.409	630 305	37.974 104
Poweshiek	366.775	37.88	37 88	13.895 294	....	....	13 895.294	3.352.674	....	....	3.352.674	17,247.968	31 650	17.216.318
Ringgold	344 560	30.11	30 11	10.374.482	....	....	10.374.482	1.081.943	....		1 081.943	11.456.425	243.849	11.212.576
Sac	355.639	39 56	38.35	14.060 492	....	3	13.638 677	2.004 808	....	....	2 004.808	16.065 300	59.968	16 005.332
Scott	276 093	58 95	58 95	16.276 320	....	....	16.276 320	20 086.344	....	....	20 086.344	36 362 664	.....	36.362.664
Shelby	374.109	34.18	34.18	12.788.074	.....	....	12 788.074	1.411.549	....	....	1.411.549	14.199.623	322.927	13 876.696
Sioux	470.191	36 97	36.97	17,384.392	....	...	17 384 392	2 261.111	....	....	2.261.111	19.645.503	33.664	19.611.839
Story	351.313	40.60	40 60	14.264 820	....	....	14.264.820	3.452.284	....	....	3 452.284	17.717.104	77.396	17.639.708
Tama	441 382	43 06	42 06	18.567.020	....	....	18.567.020	3 660.785	....	....	3.660.785	22 227.805	60 095	22 167.710
Taylor	329.001	32.78	32 78	10.820 885		....	10:820 885	3 009.346	....	....	3.009.346	13.830.231	79.719	13.750.512
Union	262 958	33.24	33.24	8.742 775	....	....	8.742.775	2.715.652	....	....	2.715.652	11.458.427	268.164	11.190.263
Van Buren	301.623	31.40	31.40	9 484.018	....	....	9 484 018	1.655.948	....	....	1.655.948	11.139 966	94.530	11.045 436
Wapello	264.365	32.00	32 00	8 470.460	....	...	8.470.460	7.687.772	....		7 687.772	16.158.232	.....	16 158.232
Warren	364.059	36 87	36.13	13.424.421	..	2	13.155 933	2.116 948	....	....	2 116 948	15.541.369	283.731	15 257.638
Washington	347.329	42.89	42.89	14.8 8.909	....	....	14 898.909	3.041 475	....	....	3.041.475	17 940 384	.....	17.940 384
Wayne	327 580	27.67	27.67	9 055 664	....	....	9 055 664	2 073 012	....	....	2.073.012	11.128.676	69.460	11.0:9 216
Webster	434.305	35.33	35.33	15,347 055	..	....	15 347.055	5.682 820	....	....	5.682 820	21.029.875	.....	21.029 875
Winnebago	243.777	30 04	28.54	7.323.795	...	5	6.957.605	2.056 714	....	....	2.056.714	9 380.509	211.541	9.168.968
Winneshiek	428.080	35.03	35.03	14 996.080	..	...	14 996.080	2.558.452	....	....	2.558.452	17 554 532	26.672	17.527 860
Woodbury	531.398	30.83	30.83	16 383.571	....	....	16.383.571	18.132.938	....		18,132.938	34.516.509	355 452	34 161.057
Worth	246.300	29.77	29.77	7.332 786	..	....	7.332 786	787.352	....	....	787.352	8,120.138	.....	8.120,138
Wright	347.115	30.98	30.98	10,756,162	....	..	10,756,162	2.953 745	....	...	2,953.745	13.709.907	.....	13,709 907
Total	34 662 467	$36 06	$35.88	$1.250.016 082	....	...	$1.243 544 430	$ 393.001.798	....	....	$ 393.001.798	$1.643.017.880	$ 14.381.898	$ 1.628.635.982

STATEMENT No. 53—CONTINUED.

COUNTIES.	Adjusted actual value of lands and town lots.	Exemption for roads and homesteads.	Net adjusted actual value of lands and town lots.	Reported taxable value of real estate.	Adjusted taxable value of real estate.	Reported taxable value of railroad property.	Reported and adjusted taxable value of personal property.	Reported taxable value of telegraph and telephone property.	Reported taxable value of express companies.	Total taxable value of county.
Adair	$11,528.394	$ 297,567	$ 11,230 827	$ 2,889,086	$ 2,807.707	$ 193.473	$ 733.520	$ 7.603	$ 1,108	$ 3,743.411
Adams	9.456.566	240.925	9,215 641	2.303,910	2,303.910	315.944	588.987	6,921	912	3.216 074
Allamakee	10,421.729	47,529	10.374.200	2 593,550	2.593.550	257.730	683.343	10.518	1 614	3.545.755
Appanoose	10,717 744	47.220	10,670.524	2.667.631	2,667.631	595 187	913.907	14.790	3.778	4 195.353
Audubon	11.284.811	264.623	11,020 188	2 890,359	2,755,047	100.890	702,304	5.837	805	3,564 883
Benton	23,759.153	73.122	23.686.031	6.077.490	5.921.508	704.577	1.420 836	22 063	2.518	8.071.502
Black Hawk	26,101,450	479.559	25,621 891	6.521 153	6,405.473	618.199	1 880.528	16.427	3.112	8 923.739
Boone	17.750.912	505.835	17.245.077	4.311 269	4 311.269	599 234	964.022	18.151	2.619	5.895 295
Bremer	12 817.456	293.704	12.523.752	3.130.938	3.130.938	238.543	919.214	10.619	1.709	4.301.023
Buchanan	16,550.466	358 653	16,191.813	4.047.953	4,047.953	361.118	1,113.550	9.254	1,820	5 533.695
Buena Vista	14.992.311	...	14 992 311	3.917.718	3.748.078	430.886	802.535	11.501	2 809	4.995.809
Butler	15.861.623	452.423	15.409.200	3.852.300	3 852.300	495.124	899.456	14.753	3 080	5 264.722
Calhoun	14.536.880	..	14.536.880	3.634 220	3 634.220	480 580	743.725	13.577	3.588	4.875.690
Carroll	15.459.376	62,723	15.396.653	3 917.174	3.849.163	596.028	668.431	10 268	2 629	5,120.519
Cass	16.215.469	356.128	15 859.341	4 033.635	3.964.815	424.285	1.027.254	10.277	1.646	5.428.297
Cedar	19.887.228	5 588	19.882.240	4.970.560	4 970.560	631.731	1,408,621	17 351	2.684	7.030 947
Cerro Gordo	17.948.315	354.999	17.593.316	4.398.729	4.398.329	500 659	901.466	15.893	3.611	5,819.958
Cherokee	14.962.608	...	14.962.608	3.740.652	3.740.652	281.217	765.989	8.472	1.862	4 798.192
Chickasaw	11,547.904	8.000	11.539.904	2.884.976	2.884,976	337.817	665.562	9 071	1.536	3 898.962
Clarke	8 566 876	.....	8.566.876	2.141 719	2.141.719	344.407	603.986	4.678	1.454	3.096.244
Clay	12.516.204		12.516.204	3.129 051	3.129 051	393.422	579 201	11.021	2.785	4.115.480
Clayton	16.408:110	366.906	16.041.204	4.010.301	4.010.301	539.754	1.490 020	17.976	3.307	6.061.364
Clinton	28.270.884	.....	28 270.884	7.067 721	7.067.721	1.073.880	1 980.863	23.433	5.125	10.151.022
Crawford	17.007.040	.....	17.007.040	4.251.760	4.251.760	836.668	974.214	15.388	4.848	6.082.878
Dallas	18.356.897	...	18 356.897	4.667.435	4.589.224	607.078	1.173.848	15.238	2.640	6.388 028
Davis	9.467.094	37.826	9 429.268	2.357.317	2.357.317	301.383	665.558	8.832	1.711	3.334.821
Decatur	10.894.219	172 449	10.721.770	2.680.443	2 680.443	302.840	737.681	11.616	3.021	3 735.601
Delaware	15.785.168	.....	15 785.168	3.946.292	3.946.292	493.796	964.778	12.542	2.848	5,420.256
Des Moines	20.408.694	123.235	20.285.459	5.071.364	5.071.364	457.739	1.570.186	13.028	1.756	7.114.073
Dickinson	7.568.486	155.550	7.412.936	1.853.234	1.853 234	171.237	329.181	5.066	1.251	2 359.969
Dubuque	38.153.146	340.150	37.812 996	9.453.249	9.453.249	648.767	2.801.011	17.833	3.313	12.924.173
Emmet	8.713.283	16.100	8.697.183	2.210 577	2.174 296	240.067	380.309	7.219	2.003	2 803.894
Favette	18.604.374	54.722	18.549.652	4.637.413	4.637.413	501.477	1.205.577	18.540	3 114	6.366.121
Floyd	14.671.671	324.573	14.347.098	3.741.833	3.586.774	341 600	910 312	7.097	1.780	4.847.563
Franklin	15 215.358	395.934	14.819.424	3.704.856	3.704.856	274.434	725.721	10.498	1.892	4 717.401
Fremont	13,514.566	121.050	13.393.516	3.348 379	3.348.379	307.916	888.912	9.397	2.068	4.556.672

STATEMENT No. 53—CONTINUED.

COUNTIES.	Adjusted actual value of lands and town lots.	Exemptions for roads and homesteads.	Net adjusted actual value of lands an town lots.	Reported taxable value of real estate.	Adjustable taxable value of real estate.	Reported taxable value of railroad property.	Reported and adjusted taxable value of personal property.	Reported taxable value of telegraph and terephone property.	Reported taxable value of express companies.	Total taxable value of county.
Greene	$ 15,078,851	....	$ 15,078,851	$ 3,874,138	$ 3,769,713	$ 474,848	$ 775,510	$ 9 395	$ 2,065	$ 5,031,531
Grundy	14,869,589	$ 26 116	14,843,473	3,710,868	3,710,868	265,627	902,080	9,532	1,905	4,890,012
Guthrie	13,534,488	214,713	13 319,775	3,329,943	3,329,943	449,340	869 419	9,096	1,757	4 659 555
Hamilton	16,452 507	....	16,452,507	4 113,127	4,113,127	448,571	882 988	14,042	2 541	5,461 269
Hancock	10,050,585	17,000	10,033,585	2,508,396	2,508,396	435,642	498,562	10 633	2,785	3,456,0 8
Hardin	17,982 702	37 154	17,945,548	4,486,387	4 486,387	572,241	1,287,612	15,961	3 813	6,366 014
Harrison	15,573,791	382,301	15,191,490	3,797,872	3,797,872	744,137	1,083,201	17,895	3,791	5,636,896
Henry	13,453 032	105 276	13,347,756	3 336,939	3 336,939	381,190	1,038 383	8 159	2,276	4,766,948
Howard	11 394,389	28,980	11,365 409	2,841 352	2 841,352	206,362	616,736	11,225	976	3 676,651
Humboldt	9,987,903	.....	9,987,903	2,496 976	2 496,976	394,871	604 868	9,783	2,540	3,509,038
Ida	11,020 539	262,812	10,757 727	2,739 661	2,689,432	158 503	629,769	8,593	1,346	3,487,583
Iowa	14,578,456	257,842	14,320,614	3,580,153	3,580,153	410 490	1,125,336	10 988	1,448	5,128,415
Jackson	14 292 287	121,781	14 170 506	3 542,626	3,542,626	334,305	1,231,227	13,359	2,063	5,123,580
Jasper	23,153,361	117,277	23 036,084	5,759,021	5,759,021	742,133	1,584,784	15,106	3 191	8,104,235
Jefferson	11,638,488	55 420	11,553,068	2 888,267	2,888,267	544,807	916,661	11,285	2,425	4,363,445
Johnson	23,511,460	100 966	23,410,494	5,852 623	5,852,623	520 477	1,667,601	15,977	1,822	8,058,500
Jones	17,800,455	.....	17 800,455	4,450,114	4 450,114	412,096	1,305 403	10 858	2,592	6,181,063
Keokuk	17,250,582	121,962	17,128 620	4,282,155	4,282,155	485 298	1,418,798	16,963	3,956	6,207,170
Kossuth	18,392 829	.....	18 392 829	4 598,207	4 598 207	620,312	899,737	16 665	3,915	6,138,836
Lee	22 676 499	143,239	22,533,260	5,633 315	5,633,315	778,920	1 245,954	21,832	4,635	7 684,656
Linn	38,400 465	379,353	38,021,112	9,505 278	9,505,278	948,915	2,110,396	29,167	4 271	12 598,027
Louisa	10 899,426	65 230	10,834,196	2,708,549	2,708,549	436 696	679,028	9 110	2,479	3,835 862
Lucas	9 982 039	73,730	9 908,309	2 477,078	2 477 078	392 799	574,261	9 436	1,564	3 455 138
Lyon	12,811,566	.....	12 811,566	3 202,891	3,202,891	411,263	519,326	11 948	3,108	4 148,536
Madison	11 942 220	.....	11,942 220	2,985 555	2,985,555	263,504	843,778	8,854	1 376	4,103,057
Mahaska	20 612,872	124,072	20,488 800	5,122,200	5,122,200	535,018	1,302,005	14 263	4,366	6,977,852
Marion	15,144,212	.....	15,144,212	3,786,053	3,786,053	365,719	1,216 199	13,781	2 833	5,384,585
Marshall	21,022,724	.....	21,022,724	5,255 681	5,255,681	907,738	1,280,018	22,781	4,261	7,470,479
Mills	13,055,335	65,972	12,989,363	3,305,241	3,217 341	608,020	933,532	9,332	2,910	4,801,135
Mitchell	11 556,889	49,010	11,507,848	2 953 839	2,876 962	239,681	856,426	6 418	2 148	3 981,665
Monona	11,937 247	226 819	11,710 428	2 927,607	2 927,607	444,293	793 965	14 191	3 559	4,183,615
Monroe	8 825,656	38 200	8,787,456	2,196 864	2,186,864	564,055	601,882	9,905	2,734	3,375,410
Montgomerty	14,170,039	.....	14,170,039	3 542 510	3,542 510	385,935	771,543	6,637	1,488	4,708,113
Muscatine	19 453 674	100,886	19,352,788	4 838,197	4,838,197	729 304	1,385,859	16 920	2,883	6,973,163
O'Brien	14,753 471	1,564,877	13,188,594	3,297,149	3,297,149	455,984	739,194	12 988	2,012	4,508,197
Osceola	6,807,171	173,806	6 633,365	1,658,341	1,658,341	312,339	277,283	6,125	1,578	2 255,666

Page	17.566.148	389.508	17,176,640	4,294,160	4.294.160	353 882	1,250.784	10.315	2.943	5,912.084
Palo Alto	9.606,902	26,840	9,580,062	2,395.015	2,395.015	352 462	576 195	8.164	1,899	3.333.735
Plymouth	20 433.483	54.815	20,378,668	5.091,667	5 094 667	526,633	935.856	13 097	2.756	6,573.099
Pocahontas	12.987.744	.....	12,987.744	3,246,936	3.246.936	373,154	686.799	11.205	2,570	4.320,664
Polk	62 012.025	249 695	61,762,330	15 440,582	15.440,582	1.077,410	3,203.044	40.186	4.656	19.825,878
Pottawattamie	38,604,409	630,305	37.974,104	9.493,526	9,493,526	1.406.983	2 053 799	23 648	4 283	12 982,239
Poweshiek	17,247.968	31 650	17,216,318	4.304,079	4,304 079	541,613	1.247.585	13.283	2,813	6.109.373
Ringgold	11.456 425	243.849	11,212.576	2,803,144	2 803 144	299,679	699.268	8 245	2 771	3.812 607
Sac	15,643.485	59.968	15,583,517	4 001,333	3,895.879	405,130	953.9-7	12 602	3 425	5,270 943
Scott	36 362,664	.....	36,362,664	9 090.666	9 090.666	584.410	4.120.876	13,889	3,351	13.813,192
Shelby	14,199 623	322 927	13,876,696	3 469 174	3,469.174	344.592	866,224	6 393	1,673	4,688,056
Sioux	19,645,503	33.664	19,611.839	4.902 959	4 902.959	789 901	961,916	15,396	4.197	6 674 369
Story	17.717,104	77,396	17.639,708	4.409 927	4.409 927	678,141	1,175,557	15.464	2,870	6 281 959
Tama	22 227,805	60.095	22,167.710	5.541 927	5 541.927	830,103	1.268,937	18,684	4,023	7 663 674
Taylor	13 830,231	79 719	13.750 512	3.437 628	3 437,628	221.468	876.848	6.350	1,795	4 544,089
Union	11,458,427	268,164	11,190,263	2.797,566	2,797.566	475.452	668.128	9 776	1.905	3 952,827
Van Buren	11.139,966	94,530	11.045.436	2.761,359	2.761,359	285 555	711.805	9 861	2 212	3 770,792
Wapello	16 158,232	.....	16,158.232	4 039.558	4,039 558	622 011	1 026.872	23.055	2.677	5 714 173
Warren	15.272.881	283.731	14 989.150	3 814.409	3 747.287	340,229	1,096.226	13.580	2.756	5,200.078
Washington	17.940.384	.....	17.940.384	4.485.096	4 485,096	420.585	1,408 886	18,601	2.786	6.395 954
Wayne	11.128 676	69.460	11 059.216	2.764 804	2.764,804	403.797	965.773	13.104	2,169	4.149 647
Webster	21.029.875	.....	21 029 875	5.257,468	5.257,468	794.326	1.196 470	26,623	4.268	7.279.155
Winnebago	9.014.319	211.541	8.802,778	2.202,242	2.200.694	213 024	449 331	7 287	1.559	2 871.895
Winneshiek	17.554 532	26.672	17 527 860	4,381,965	4 381 965	361.859	1.082,613	16.155	2 071	5.844,663
Woodburry	34.516,509	355.452	34.161,057	8,540,264	8,540.264	604 648	2 023.878	20,180	3,788	11.192,758
Worth	8.120,138	.....	8.120.138	2,030.034	2.030 034	210 145	471 951	7.416	1.691	2,721.237
Wright	13 709,907	.....	13 709,907	3.427.477	3.427.477	431,599	677 330	15.718	3 503	4.555.627
Total	$1,636,546 228	$ 14.381 898	$1.622,164.330	$ 407.158 985	$ 405.541.075	$ 47,328.911	$104.030 797	$1 300 248	$ 261,587	$ 558,462 618

STATEMENT No. 54.—PART I.

Showing the assessment of personal property other than live stock, for the year 1901, as shown by supplemental reports of assessment made by the county auditors to the auditor of state.

COUNTIES.	Reported actual value of vehicles, including bicycles.	Reported actual value of household furniture, hotel and boarding house.	Reported actual value of moneys and credits.	Reported actual value of corporation stocks.	Reported actual value of capital employed in manufacturing.	Reported actual value of merchandise	Reported actual value of other personal property.
Adair	$ 47,990	$ 21,009	$ 430,300	$ 57,523	.....	$ 325,156	$ 105,282
Adams	32,427	11,446	543,559	39,593	.....	245,202	43,452
Allamakee	46,607	4,094	874,077	112,956	$ 3,800	389,378	139,900
Appanoose	65,912	36,818	1,002,615	264,313	.....	524,717	153,774
Audubon	23,634	6,674	645,675	56,544	11,896	284,318	67,004
Benton	75,873	20,066	2,061,162	243,810	12,728	660,413	183,233
Black Hawk	103,120	13,600	3,079,690	570,208	47,426	1,360,913	227,390
Boone	73,368	19,168	1,327,673	12,205	48,335	592,824	174,518
Bremer	51,866	8,424	1,550,524	61,000	18,186	475,614	77,034
Buchanan	47,412	10,284	1,451,123	457,432	3,452	601,584	80,848
Beuna Vista	44,491	28,060	819,452	52,828	9,832	489,109	153,808
Butler	60,452	17,820	1,183,452	4,048	15,384	519,112	144,224
Calhoun	50,920	7,582	575,172	85,536	.....	491,242	241,736
Carroll	41,948	6,030	341,809	122,624	3,668	499,465	90,763
Cass	73,463	5,852	934,028	80,413	2,008	637,841	186,233
Cedar	57,654	6,892	2,650,654	4,828	1,200	419,766	134,791
Cerro Gordo	56,261	23,133	654,892	322,868	18,600	788,168	263,684
Cherokee	51,476	10,668	735,946	98,626	.....	32,280	134,071
Chickasaw	33,746	40,930	952,823	1,512	5,475	393,982	46,970
Clarke	37,442	5,249	578,647	1,512	11,244	267,279	105,912
Clay	32,503	22,286	340,636	59,890	100	386,545	79,351
Clayton	91,244	10,617	2,580,980	275,404	10,514	641,043	190,467
Clinton	66,579	42,580	2,810,627	814,614	193,970	994,240	295,280
Crawford	48,173	13,041	762,917	37,110	3,500	423,044	105,413
Dallas	74,153	20,198	1,478,475	39,230	7,520	658,352	227,227
Davis	59,178	17,378	878,125	.....	1,600	247,407	64,998
Decatur	60,750	8,842	784,146	60,371	3,066	379,442	119,919
Delaware	54,144	10,368	1,551,792	23,420	5,824	371,728	67,544
Des Moines	85,073	13,080	2,628,571	454,608	43,102	1,557,364	302,292
Dickinson	24,504	9,024	244,116	22,784	21,887	235,153	75,124
Dubuque	118,852	336,060	4,310,343	1,651,300	9,028	2,727,142	392,357
Emmet	26,930	5,203	146,881	152,580	.....	305,235	85,107

Fayette	55,558	14,132	1,582,187	110,604	30,616	680,868	139,973
Floyd	60,500	32,983	1,328,829	43,556	2,960	511,924	118,095
Franklin	48,386	1,944	608,532	2,103	.....	313,840	132,933
Fremont	59,686	34,109	1,105,521	241	.....	474,968	282,280
Greene	49,628	10,380	739,116	7,452	1,240	469,072	193,456
Grundy	62,692	22,065	962,237	150,968	7,076	335,723	153,766
Guthrie	52,028	14,767	721,203	104,418	12,420	496,134	175,555
Hamilton	51,693	10,496	740,160	308,425	10,050	589,181	161,179
Hancock	27,106	15,830	306,805	58,581	7,700	335,866	126,246
Hardin	80,910	9,229	2,322,229	3,429	.....	715,646	197,537
Harrison	49,292	9,210	1,292,424	14,913	.....	533,666	463,076
Henry	72,745	9,917	1,832,350	222,491	5,138	479,094	167,085
Howard	43,289	4,628	725,726	30,477	17,354	421,436	80,170
Humboldt	38,643	4,146	696,257	39,074	.....	366,248	148,433
Ida	7,618	10,052	568,434	680	5,080	302,510	52,329
Iowa	54,270	5,128	1,731,406	15,198	13,950	566,295	153,861
Jackson	69,237	22,276	2,100,286	85,537	5,076	483,295	212,074
Jasper	74,058	28,641	2,262,480	182,914	66,006	792,249	120,888
Jefferson	60,223	1,726	1,386,379	217,501	22,120	405,832	94,856
Johnson	96,921	88,028	2,503,168	446,486	26,420	735,808	234,865
Jones	52,520	15,466	2,252,961	24,766	10,600	487,078	93,287
Keokuk	107,212	5,172	2,172,248	366,280	12,448	595,420	224,040
Kossuth	33,475	23,174	770,892	76,930	53,352	653,299	152,627
Lee	90,570	89,809	1,430,366	107,701	134,874	1,653,020	170,230
Linn	109,181	148,915	2,992,988	802,120	8,712	1,683,537	201,071
Louisa	53,528	7,348	860,196	13,236	5,088	320,312	117,120
Lucas	46,826	7,784	583,180	8,022	3,192	285,700	66,463
Lyon	34,245	9,432	203,456	47,978	2,000	318,971	182,288
Madison	45,924	15,688	874,076	80,196	.....	350,396	86,752
Mahaska	94,072	10,454	1,460,517	357,196	10,160	996,894	228,866
Marion	73,984	1,158	1,514,157	317,858	29,129	600,250	131,062
Marshall	78,306	57,092	1,677,527	23,760	4,300	943,932	168,415
Mills	51,755	30,577	1,186,435	107,312	7,800	392,921	261,582
Mitchell	41,732	7,020	1,440,476	171,120	2,224	392,992	117,280
Monona	38,371	3,992	633,376	1,730	.....	360,230	110,043
Monroe	41,777	12,237	681,136	82,000	.....	281,715	224,922
Montgomery	46,709	12,272	663,576	165,856	11,748	513,324	114,156
Muscatine	81,693	23,885	1,905,253	473,940	.....	1,286,299	207,321
O'Brien	49,381	33,743	424,744	108,260	.....	513,310	183,355
Osceola	27,349	4,596	113,233	45,370	.....	212,487	95,517
Page	89,461	6,509	1,706,813	62,624	2,368	679,337	258,246
Palo Alto	43,197	24,543	542,682	89,348	800	447,830	91,551
Plymouth	63,310	28,072	607,422	14,046	12,764	598,804	153,326
Pocahontas	34,753	4,276	643,488	3,116	800	422,019	137,432
Polk	215,137	266,544	3,833,058	1,949,805	192,370	3,571,043	890,037
Pottawattamie	121,894	22,736	1,647,873	484,776	27,252	1,320,354	616,949
Poweshiek	72,641	16,030	1,896,940	56,996	.....	503,474	124,201
Ringgold	42,200	14,074	617,443	4,717	.....	299,055	93,356
Sac	51,544	23,985	769,872	141,428	.....	605,958	118,293
Scott	125,457	60,865	7,384,735	3,856,260	87,800	2,527,491	614,600

STATEMENT No. 54.—PART 1.—CONTINUED.

COUNTIES.	Reported actual value of vehicles, including bicycles.	Reported actual value of household furniture, hotel and boarding house.	Reported actual value of moneys and credits.	Reported actual value of corporation stocks.	Reported actual value of capital employed in manufacturing.	Reported actual value of merchandise.	Reported actual value of other personal property.
Shelby	$ 39,028	$ 10,388	$ 735,333	$ 28,596	.....	$ 377,688	$ 155,654
Sioux	80,058	18,699	617,613	61,509	.....	613,243	257,864
Story	87,415	10,545	1,568,107	217,947	$ 3,624	731,914	214,362
Tama	46,440	6,104	1,239,696	313,834	24,682	621,336	183,000
Taylor	53,565	21,096	1,027,876	2,668	6,652	461,308	186,660
Union	38,675	41,567	637,093	103,359	.....	428,648	70,665
Van Buren	46,860	3,272	1,041,006	.....	.....	375,380	150,743
Wapello	71,930	22,556	1,443,052	.....	.....	1,230,494	281,396
Warren	61,002	8,371	1,563,388	13,855	6,004	408,821	115,086
Washington	80,306	10,301	2,773,577	215,691	51,129	553,226	193,096
Wayne	34,840	4,964	1,205,284	280,580	252	442,164	111,092
Webster	45,505	11,530	1,627,195	250,275	22,650	1,082,880	482,840
Winnebago	12,708	3,888	376,308	63,332	1,200	352,868	97,532
Winneshiek	49,804	11,252	1,707,720	2,344	14,972	550,568	101,640
Woodbury	94,381	47,422	624,311	760,404	.....	2,613,750	1,765,310
Worth	26,268	13,115	552,696	8,816	17,200	234,010	41,301
Wright	17,172	21,630	553,639	227,547	5,700	471,670	101,045
Total	$5,906,849	$2,417,211	$128,777,365	$20,882,185	$1,523,397	$64,302,139	$18,950,139

NOTE—The reported and adjusted actual values of personal property, other than live stock, are the same, no changes being made by the state Board of Review.

STATEMENT No. 54

Showing the assessment of live stock for the year 1901, as shown by supple-
state. The State Board of Review

COUNTIES.	HEIFERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Adair	7,124	$ 19.21	....	....	$ 19.21	$ 136,851	$ 136,851	5,016
Adams	5,091	19.44	....	....	19.44	99,008	99,008	3,504
Allamakee	4,572	12.33	....	....	12.33	56,388	56,388	3,233
Appanoose	4,690	18.80	...	....	18.80	88,177	88,177	2,970
Audubon	5,362	21.30	....	..	21.30	114,232	114,232	3,174
Benton	7,958	16.00	....	...	16.00	125,008	125,008	5,245
Black Hawk	6,375	13.67	....	....	13.67	87,125	87,125	4,475
Boone	5,498	16.00	....	....	16.00	90,255	90,255	3,525
Bremer	5,630	14.50	....	....	14.50	82,281	82,281	4,548
Buchanan	6,214	15.96	....	....	15.96	99,208	99,208	4,287
Buena Vista	5,642	12.16	....	....	12.16	68,592	68,592	4,033
Butler	5,966	15.80	....	....	15.80	94,304	94,304	4,120
Calhoun	5,224	15.45	....	....	15.45	80,761	80,761	3,736
Carroll	6,120	15.69	....	....	15.69	96,061	96,061	3,220
Cass	6,512	20.19	....	....	20.19	131,488	131,488	4,406
Cedar	6,206	17.50	....	....	17.50	108,612	108,612	3,646
Cerro Gordo	5,248	14.50	....	..	14.50	76,188	76,188	3,441
Cherokee	5,121	16.40	....	....	16.40	84,014	84,014	2,458
Chickasaw	5,874	14.59	....	....	14.59	85,620	85,620	4,232
Clarke	4,169	17.37	....	....	17.37	72,416	72,416	2,954
Clay	4,986	14.10	...	...	14.10	70,321	70,321	3,524
Clayton	6,883	15.68	....	.....	15.68	107,966	107,966	4,603
Clinton	6,941	18.03	....	....	18.03	125,138	125,138	3,879
Crawford	7,074	18.23	....	....	18.23	128,988	128,988	4,410
Dallas	5,735	19.77	....	....	19.77	113,381	113,381	3,449
Davis	3,891	18.35	....	....	18.35	71,401	71,401	2,399
Decatur	5,128	18.00	....	....	18.00	92,176	92,176	3,478
Delaware	6,537	15.90	....	..	15.90	103,952	103,952	4,200
Des Moines	3,009	15.98	....		15.98	48,091	48,091	1,824
Dickinson	2,541	14.32	....	....	14.32	36,407	36,407	1,995
Dubuque	6,026	16.00	....	....	16.00	96,434	96,434	3,014
Emmet	2,547	14.44	....	....	14.44	36,796	36,796	2,173
Fayette	8,063	16.02	....	....	16.02	129,140	129,140	5,744
Floyd	4,455	15.00	....	....	15.00	68,909	68,909	3,080
Franklin	5,284	16.08	....	....	16.08	85,005	85,005	3,721
Fremont	3,683	16.91	....	....	16.91	62,301	62,301	2,170
Greene	5,514	16.25	....	....	16.25	89,628	89,628	3,821
Grundy	5,966	16.62	....	....	16.62	95,165	95,165	3,765
Guthrie	5,970	18.65	....	....	18.65	111,503	111,503	3,935
Hamilton	5,256	16.15	....	....	16.15	84,914	84,914	3,374
Hancock	4,398	12.02	....	....	12.02	52,862	52,862	2,975
Hardin	6,006	18.04	..	....	18.04	108,396	108,396	4,126
Harrison	5,417	16.07	....	....	16.07	87,049	87,049	3,855
Henry	3,498	17.82	....	....	17.82	62,360	62,360	2,115
Howard	4,549	14.03	....	....	14.63	66,572	66,572	3,321
Humbolt	3,976	12.50	....	.....	12.50	49,615	49,615	2,711
Ida	4,520	16.26	....	....	16.26	73,512	73,512	4,262
Iowa	7,027	15.85	..	....	15.85	112,283	112,283	4,386
Jackson	6,312	17.62	....	....	17.62	111,246	111,246	4,355
Jasper	7,590	20.00	..		20.00	152,372	152,372	4,088
Jefferson	3,691	16.06	....	....	16.06	59,282	59,282	2,125

—PART 2.

mental reports of assessment made by the county auditor to the auditor of make no changes in live stock for 1901.

HEIFERS TWO YEAR OLD.						COWS.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value	Reported actual value.	Adjusted actual value.
$ 23.78	....	....	$ 23.78	$ 119,263	$ 119,263	16,192	$ 27.50	....	....	$ 27.50	$ 445,298	$ 445,298
24.03	....	....	24.63	86,331	86,331	11,857	26.90	....	....	26.90	319,033	319,033
16.63	....	...	16.63	53,772	53,772	13,550	22.23	....	...	22.23	311,203	311,203
24.00	....	....	24.00	70,826	70,826	11,910	28.48	....	....	28.48	339,064	339,064
25.80	....	...	25.80	81,902	81,902	12,920	30.05	....	....	30.05	388,286	388,286
20.00	....	....	20.00	107,422	107,422	18,653	24.00	....	..	24.00	450,059	450,059
20.17	....	...	20.17	90,266	90,266	18,647	27.03	....	....	27.03	503,996	503,996
20.00	....	....	20.00	71,020	71,020	14,543	25.00	....	..	25.00	357,863	357,863
20.25	...	....	20.25	92,217	92,217	17,989	27.75	....	....	27.75	499,888	499,888
20.77	....	....	20.77	89,060	89,060	17,605	26.87	....	....	26.87	473,152	473,152
19.94	....	....	19.94	80,440	80,440	15,046	24.18	....	....	24.18	363,878	363,878
22.84	....	.....	22.84	94,112	94,112	16,157	26.94	....	....	26.94	435,240	435,240
22.13	.	....	22.13	82,700	82,700	13,544	26.24	....	....	26.24	355,456	355,456
20.17	....	....	20.17	65,129	65,129	16,172	23.05	....	....	23.05	372,783	372,783
28.22	....	....	28.22	124,346	124,346	13,372	32.36	....		32.36	432,733	432,733
22.17	...	....	22.17	80,842	80,842	17,807	25.42	....	....	25.42	452,609	452,609
19.70	....	....	19.70	67,821	67,821	12,609	24.35	....	....	24.35	307,200	307,200
23.22	....	....	23.22	57,083	57,083	13,999	24.69	....	....	24.69	345,672	345,672
21.39		....	21.39	90,539	90,539	15,582	25.45	....	....	25.45	396,619	396,619
23.80	....	....	23.80	69,335	69,335	10,298	27.63	....	....	27.63	284,594	284,594
18.94	....	....	18.94	66,749	66,749	12,782	23.78	....	....	23.78	304,029	304,029
21.19	....	....	21.19	99,482	99,482	21,698	24.79	..	....	24.79	544,643	544,643
22.60	.	....	22.60	87,666	87,666	19,583	27.03	...	...	27.03	529,404	529,404
23.63	....	....	23.63	104,346	104,346	16,197	27.82	...	...	27.82	450,666	450,666
26.88	....	....	26.88	92,713	92,713	14,169	30.70	....	....	30.70	435,125	435,125
23.25	....	....	23.25	55,572	55,572	10,252	26.85	....	....	26.85	275,307	275,307
23.22	....	....	23.22	81,184	81,184	7,331	26.72	....	....	26.72	355,674	355,674
19.96	....	....	19.96	83,984	83,984	21,163	24.12	....	....	24.12	510,336	510,336
22.73	..	....	22.73	41,472	41,472	8,501	27.83	....	....	27.83	236,612	236,612
19.15	.	..	19.15	37,706	27,706	6,842	26.86	.....	....	26.86	183,777	183,777
24.00	....	....	24.00	72,361	72,361	19,095	23.99	....	....	23.99	458,056	458,056
19.81	....	....	19.81	43,046	43,046	6,712	24.84	..	..	24.84	166,740	166,740
24.09	....	....	24.09	138,392	138,392	22,575	28.12	..	....	28.12	634,928	634,928
21.00	....	....	21.00	64,713	64,713	12,608	29.00	....	...	29.00	346,374	346,374
20.02	..	...	20.02	74,518	74,518	13,056	26.70	..	...	26.70	348,627	348,627
23.08	..	.	23.08	50,087	50,087	8,214	30.09	....	..	30.09	247,189	247,189
20.47	....	....	20.47	78,232	78,232	13,873	28.00	....	...	28.00	388,488	388,488
19.14	..	....	19.14	74,980	74,980	15,214	23.93	....	....	23.93	364,534	364,534
25.60	....	....	25.60	101,062	101,062	15,961	29.40	..	...	29.40	469,799	469,799
24.30	....	.....	24.30	81,882	81,882	15,535	26.46	.	...	26.46	411,177	411,177
19.58	..		19.58	58,260	58,260	11,160	23.94	....	.	23.94	267,116	267,116
24.00	....	.....	24.00	99,048	99,048	15,825	27.15	....	....	27.15	429,697	429,697
23.36	....	....	23.26	90,031	90,031	14,214	29.29	....	....	29.29	416,378	416,378
23.98		....	23.98	50,732	50,732	8,909	27.04	..	....	27.04	240,908	240,908
19.48	..	..	19.48	64,716	64,716	13,031	26.47	....	....	26.47	345,013	345,013
16.83	...	....	16.83	45,616	45,616	11,206	24.06	....	....	24.06	269,691	269,691
23.05	....		23.05	56,768	56,768	9,308	25.06	....	....	25.06	233,288	233,288
22.01	...	....	22.01	96,521	96,521	17,382	24.80	....		24.80	432,166	432,166
21.93	...	....	21.93	95,477	95,477	16,270	26.63	....	....	26.63	433,406	433,406
26.20	....	....	26.20	121,859	121,859	17,974	30.40	....	.	30.40	546,878	546,878
28.14	...	.....	28.14	59,913	59,913	9,306	32.21	....	....	32.21	299,809	299,809

STATEMENT No. 54

COUNTIES.	HEIFERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Johnson	7,156	$ 20.08	..	..	$ 20.08	$ 143,736	$ 143,736	8,985
Jones	6,758	18.70	..	..	18.70	124,727	124,727	4,830
Keokuk	5,526	19.68	..	..	19.68	108,656	108,657	3,423
Kossuth	6,770	14.02	..	.	14.02	94,964	94,964	4,621
Lee	3,907	19.37	.	....	19.37	75,692	75,692	2,399
Linn	7,721	17.43	..	...	17.43	134,361	134,361	4,321
Louisa	2,693	19.99	....		19.99	53,844	53,844	1,564
Lucas	4,632	19.72		..	19.72	91,345	91,345	3,180
Lyon	3,703	15.09	...		15.09	55,900	55,900	2,641
Madison	6,340	19.75	..	..	19.75	125,208	125,208	4,046
Mahaska	4,754	17.10	..	..	17.10	81,280	81,280	2,998
Marion	5,299	19.82	....	....	19.82	105,076	105,076	3,126
Marshall	6,400	17.34	....	..	17.34	110,954	110,954	3,702
Mills	3,746	22.66	..	....	22.66	84,911	84,911	2,415
Mitchell	4,919	14.74	..	..	14.74	72,492	72,492	3,430
Monona	4,777	15.97	....	.	15.97	76,306	76,306	3,343
Monroe	3,675	18.93	....	....	18.93	69,581	69,581	2,354
Montgomery	4,683	16.37	....	...	16.37	76,678	76,678	3,249
Muscatine	3,455	18.76	..	..	18.76	64,822	64,822	2,501
O'Brien	4,750	15.40	....	.	15.40	73,138	73,138	3,584
Osceola	2,210	11.55	...	..	11.55	25,538	25,538	1,677
Page	5,567	20.20	..	..	20.20	112,474	112,474	3,497
Palo Alto	3,971	12.05	....	...	12.05	47,850	47,850	2,099
Plymouth	6,810	16.21	....		16.21	110,392	110,392	4,662
Pocahontas	5,432	15.66			15.66	85,112	85,112	3,719
Polk	5,662	20.00	....	..	20.00	112,572	112,572	3,403
Pottawattamie	8,770	20.00	....	..	20.00	175,400	175,400	6,334
Poweshiek	7,150	16.75	....	....	16.75	119,772	119,772	4,461
Ringgold	5,237	18.63	....	..	18.63	97,583	97,583	3,698
Sac	6,402	15.86		....	15.86	101,557	101,557	4,456
Scott	4,962	18.60	....	....	18.60	92,312	92,312	2,810
Shelby	6,941	16.81	....	....	16.81	116,741	116,741	4,447
Sioux	5,899	15.20	....	....	15.20	89,711	89,711	4,285
Story	5,672	17.12	....	....	17.12	97,135	97,135	3,575
Tama	7,766	18.47	...	..	18.47	143,439	143,439	4,933
Taylor	5,408	19.12	..	....	19.12	103,367	103,367	3,222
Union	4,798	18.69	..	....	18.69	89,674	89,674	3,065
Van Buren	3,598	16.00	....		16.00	60,145	60,145	2,326
Wapello	3,904	14.28		...	14.28	57,046	57,046	2,249
Warren	5,687	20.50	..	..	20.50	116,400	116,400	4,050
Washington	4,992	18.73	....	....	18.73	93,540	93,540	3,226
Wayne	5,671	16.00	....	..	16.00	94,556	94,556	3,888
Webster	5,447	16.05	.	...	16.05	87,460	87,460	3,578
Winnebago	3,681	15.55	..	.	15.55	57,268	57,268	2,584
Winneshiek	6,573	16.12	..	....	16.12	105,936	105,936	4,153
Woodbury	5,991	15.48	....		15.48	92,760	92,760	4,282
Worth	3,787	13.17	....	.....	13.17	49,897	49,897	2,825
Wright	4,905	12.24	....	....	12.24	60,050	60,050	3,302
Total	531,723	$ 16.90	....	....	$ 16.90	$ 8,989,112	$ 8,989,112	355,568

—CONTINUED—PART 2.

HEIFERS TWO YEARS OLD.						COWS.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
$25.08	...	.	$25.08	$ 99,926	$ 99,926	17,897	$29.72	....	....	$29.72	$ 531,990	$ 531,990
25.45	..	....	25.45	107,673	107,673	19,045	31.00		....	31.00	591,631	591,631
23.36	....		23.26	89,960	89,960	14,203	30.11	....	....	30 11	427,672	427,672
19.60	...	....	19.60	90,569	90,569	21 467	21.25		....	24 25	520,566	520,566
24.82	..	....	24.82	57,073	57,073	10,626	29.51			29 51	313.591	313,591
22.68	..	.	22.68	97 968	97,968	20,653	28.00	.	..	28.00	575.354	575,354
24.52	....	..	24 52	38,348	38,348	7,256	28.11	.....	..	28.11	204,524	204,524
22.14	....	....	22.14	71,597	71,597	9,837	27.61	...	..	27 61	271,645	271,645
20 98	....	..	20.98	55,433	55,433	9,231	26.03	..		26.03	240,374	240,374
24.38	....	....	24 38	97,644	97,644	14,095	28.17	....	....	28.17	397,072	397,072
20 31	....	....	20.31	70,440	70,440	13,725	27.50	....	....	27 50	377,533	377,533
25,72	....	....	25 72	80,416	80,416	12.667	29 86	....	....	29.86	378,324	378,324
21.37	....	....	21 37	89,097	89,097	15,557	30.80			30.80	479,169	479,169
28 34	..	....	28.34	68,465	68,465	9,039	31 20	...	....	31.20	281,998	281,998
19.98	....	.	19.98	68,536	68,536	11,747	27.63	..	....	27.63	324,556	324,556
20.17	....	..	20 17	67,347	67,347	11,758	27 58		....	27,58	324,325	324,325
24.80	..	....	24.80	58,393	58,393	9,152	29.87	. ..		20 87	273.417	273.417
23.85	....		23 85	77,476	77,496	10,402	27.97	..	....	27.97	290,990	290,990
23.55	..	....	23 55	60,306	60,306	11,040	29 97	....	....	29.97	330,853	330,853
23.44	....	..	23.44	83,996	83,996	12,356	27.00	..	....	27.00	333,658	333 658
16.71	....	....	16.71	28,026	28,026	6,435	23 77	....		23 77	152,992	152,992
25 92	....	..	25 92	88,304	88,304	12,875	30,38	..	..	30 38	391,108	391,108
15 94	....	....	15.94	47,804	47,804	14,869	24.03		....	24 03	357,309	357,309
23.08	..	....	23 08	108,611	108,611	16,299	26.90	....		26.90	438,535	438,535
20.40	....	....	20.40	75,860	75,860	14,191	25.49	....	....	25.49	361,800	361,800
26 00	....	....	26.00	85,870	85,870	14,815	32.50	..	..	32 50	459,944	459,944
24.00	....	....	24.00	152,016	152,016	21,378	28.00	....	....	28.00	598,584	598,584
24.75	.	....	24.75	110,439	110,439	15,327	28 14	....	....	28 14	431,406	431,406
22 61	....	....	22.61	83,608	83,608	12.723	25.75	....	...	25.75	327,567	327,567
21.00	..	....	21.00	93,598	93,598	15,472	26.45	....	....	26.45	409,237	409,237
23 69	....		23.69	66 703	66,703	14,995	30.57	....		30 57	458,353	458,353
24.07	....	....	24.07	107,061	107,061	17,117	28.18	....	....	28.18	482,505	482,505
20.85	.	....	20.85	89,341	89,341	14,838	24.93	..	..	24 93	370,014	370,014
22 48	....	....	22.48	82,641	82 641	15,112	27.02	....	....	27.92	411,121	411,221
23.03	..	....	23.03	113,621	113,621	17,974	25 83			25 83	464,212	464,212
24.51	....	....	24.51	78,982	78,982	13,453	25.23	....	....	25.23	339,499	339,499
23.23	....	....	23.23	71,216	71,216	11,590	26.57		.	26.57	307,594	307,594
23.00		....	23 00	54,400	54,400	9,099	27.00	....	....	27 00	248,785	248,785
20.00	....	....	20.00	44,945	44,945	9,608	26.68	....		26 68	256,430	256,430
21 00	..	....	21 00	95,082	95,082	14,084	29 50	....	...	29 50	415,358	415,358
23 00	..		23.00	74,218	74,218	12,972	27.35	....	..	27.35	354,812	354,812
21.00	....	....	21.00	81,804	81,804	14,454	25 00	..	...	25.00	374,872	374,872
22.02	...	...	22.02	78,800	78,800	15,438	28.00	...	....	28 00	432,310	432,310
19.88	...	....	19 88	51,380	51,380	10,450	23.91	....	....	23.91	249,896	249 896
22.05	....	....	22.05	91,588	91,588	19,038	26 10	....		26 10	496,900	496,900
19 29	....	....	19.29	84,519	84,519	16,106	23.80	...	....	23 80	383,278	383,278
17.70	....	....	17.70	50,042	50,042	11,630	24 56	....	....	24 56	235,680	285,608
16.27	...	....	16.27	53,717	53,717	13,749	20 40	.....	.	20.40	280,488	280,488
$21.99			$21.99	$7.818,393	$ 7.818,393	1,382,242	$27.07			$27.07	$37.420,292	$37.420,29

STATEMENT No. 54

COUNTIES.	STEERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Adair	8,599	$ 24 09	....	....	$ 24 09	$ 207,136	$ 207,136	2,071
Adams	5,702	21.21	....	....	21.21	120,969	120,969	1,946
Allamakee	2,921	17.05	....	....	17.05	49,809	49,809	553
Appanoose	5,804	25.56	....	....	25.56	148,365	148,365	3,212
Audubon	5,615	25.00	....	....	25.00	140,354	140,354	990
Benton	9,093	20 00	....	....	20.00	182,923	182,923	2,084
Black Hawk	6,734	17.22	....	....	17.22	115,993	115,993	1,141
Boone	6,389	20.00	....	....	20 00	128,631	128,631	1,148
Bremer	3,018	18.50	....	....	18.50	56,076	56,076	643
Buchanan	6,444	19.81	....	....	19.81	127,636	127,636	2,186
Buena Vista	7,310	19.88	....	....	19 88	145,316	145,316	1,825
Butler	4,881	19.46	....	....	19 46	94,992	94,992	1,065
Calhoun	5,076	19.27	....	....	19.27	97,858	97,858	1,300
Carroll	6,154	18.02	....	....	18.02	110,877	110,877	3,478
Cass	9,996	27 97	....	....	27.97	279,639	279,639	7,612
Cedar	6,586	23.36	....	....	23.36	153,875	153,875	1,306
Cerro Gordo	6,839	16.47	....	....	16 47	112,174	112,174	2,210
Cherokee	7,810	20 41	....	....	20.41	159,444	159,444	1,273
Chickasaw	3,118	20.24	....	....	20.24	63,113	63,113	874
Clarke	4,973	24.54	....	....	24 54	122,023	122,023	2,204
Clay	5,681	16.14	....	....	16.14	91,698	91,698	2,877
Clayton	3,825	19.32	....	....	19.32	73,921	73,921	971
Clinton	9,756	22 46	....	....	22 46	219,127	219,127	4,220
Crawford	8,966	21 13	....	....	21.13	189,467	189,467	2,150
Dallas	8,699	26 27	....	....	26.27	228,516	228,516	2,763
Davis	4,783	25 08	....	....	25 08	119,993	119,993	2,039
Decatur	4,614	24.40	....	....	24.40	112,606	112,606	1,917
Delaware	4,084	19.80	....	....	19.80	80,864	80,864	918
Des Moines	3,854	23 12	....	....	23.12	89,138	89,138	1,154
Dickinson	2,438	20.38	....	....	20.38	49,713	49,713	425
Dubuque	5,351	20.00	....	....	20.00	107,031	107,031	1,945
Emmet	2,950	17.07	....	....	17 07	50,379	50,379	740
Fayette	7,248	20.03	....	....	20.03	145,186	145,186	1,857
Floyd	3,769	20.00	....	....	20.00	70,088	70,088	662
Franklin	8,167	19.62	....		19.62	160,304	160,304	2,328
Fremont	6,249	23.89	....	....	23.89	149,343	149,343	4,324
Greene	5,670	20.39	....	....	20.39	115,664	115,664	1,331
Grundy	7,631	18.81	....	....	18.81	144,744	144,744	2,223
Guthrie	6,630	23.25	....	....	23.25	154,158	154,158	1,353
Hamilton	6,543	20.08	....	....	20.08	131,417	131,417	1,952
Hancock	5,578	15.93	....	....	15.93	88,892	88,892	1,205
Hardin	6,216	23.62	....	....	23 62	146,841	146,841	1,080
Harrison	5,518	20.21	....	....	20.21	111,507	111,507	2,078
Henry	5,311	23 55	....	....	23.55	125,102	125,102	1,397
Howard	3,703	17.04	....	....	17.04	63,129	63,129	655
Humboldt	4,121	16.31	....	....	16.31	67,189	67,189	924
Ida	8,076	20.00	....	....	20.00	161,566	161,566	1,000
Iowa	7,135	21.09	....	....	21.09	150,492	150,492	2,012
Jackson	6,616	21.66	....	....	21.66	143,323	143,323	1,128
Jasper	9,848	25.50	....	....	25.50	249,094	249,094	4,190
Jefferson	4,710	23 45	....	....	23.45	113,190	113,190	1,749
Johnson	6,921	24 86	....	....	24.86	172,106	172,106	1,464
Jones	7,551	25.95	....	....	25 95	196,018	196,018	4,743
Keokuk	5,763	25.77	....	....	25.77	148,576	148,576	1,403
Kossuth	6,617	17.27	....	....	17,27	114,277	114,277	1,728
Lee	3,313	24.36	....	....	24,36	80,713	80,713	865
Linn	8,528	23.35	....	....	23.35	199,122	199,122	2,402

—CONTINUED—PART 2.

STEERS TWO YEAR OLD.						STEERS THREE YEARS OLD.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
$ 33.70	....	....	$ 33.70	$ 69,798	$ 69,798	100	$ 43.28	....	....	$ 43.28	$ 4,328	$ 4,328
29 37	....	....	29.37	57,167	57,167	51	30.10	....	....	30 10	1,536	1,536
23.31	....	....	23.31	12,890	12,890	32	28.25	..	....	28.25	904	904
38.46	....	....	38.46	123,530	123,530	207	41 71	....	....	41.71	8,635	8,635
32 00	....	....	32.00	31,619	31,619	27	36.00	....	....	36.00	972	972
28.00	....	....	28.00	57,628	57,628	14	33 00	....	....	33.00	460	460
34.64	....	....	34.64	39,527	39,527	23	30.91	....	....	30.91	711	711
28.00	....	....	28.00	32,085	32,085	11	29.00	....	.....	29.00	320	320
28.50	....	....	28.50	18,234	18,234	22	28.00	..	....	28.00	616	616
28 33	....	....	28.33	61,944	61,944	65	36.12	....	....	36.12	2,348	2,348
27.16	....	....	27.16	49,568	49,568	4	35.00	....	....	35.00	140	140
27 15	....		27.15	28,916	28,916	51	28.79	....	....	28.79	1,468	1,468
26.84	....	....	26.84	34,903	34,903	18	33.05	....	....	33.05	595	595
24.74	....	....	24 74	86,030	86,030	222	28 98	....	....	28.98	6,434	6,434
39.99	....	....	39.99	304,416	304,416	258	46.72	....	....	46 72	12,056	12,056
34.70	....	....	34 70	45,326	45,326	25	38 08	....	....	38 08	952	952
23.75	....	....	23.75	52,606	52,606	19	28.00	....	....	28.00	534	534
28.10	....	....	28.10	35,672	35,672	10	33 00	....	....	33.00	330	330
27.35	....	...	27 35	24,909	24,909	77	34 60	....	....	34.60	2,677	2,677
34 64	....	....	34.64	76,366	76,366	27	43.28	....		43.28	1,168	1,168
21.69	....	....	21.69	62,323	62,323	81	29.33	....	....	29.33	2,376	2,376
29.19	....	....	29.19	28,346	28,346	11	35.36	....	....	35 36	389	389
31.48	....	....	31.48	133,177	133,177	134	33 41	....	....	33.41	4,477	4,477
29.48	....	....	29.48	63,333	63,333	121	32.00	....	....	32.00	3,907	3,907
34.55	....	....	34.55	95,555	95,555	5	32.40	....	....	32 40	162	162
34.26			34.26	69,857	69 857	51	38.44	....	....	38.44	1,960	1,960
31.56	....	....	31.56	62,173	62,173	22	34.00	....	....	34.00	746	746
27.55	....	....	27.55	25,292	25,292	.....	.....	....	....	.....	.....	.....
34.33	....	....	34.33	39,617	39,617	11	33 45	....	....	33 45	368	368
29.70	....	....	29.70	12,649	12,649	66	42.40	....	....	42.40	2,802	2,802
32.04	....	....	32.04	62,319	62,319	32	36.00	....	....	36.00	1,152	1,152
24.03	....	....	24.03	17,785	17,785	24	25 25	....	....	25 25	606	606
31.74	....	...	31.74	58,944	58,944	70	40.89	....	....	40.89	2,862	2,862
25.00	....	....	25 00	16,766	16,766	40	30 00	....	....	30.00	1,210	1,210
27.26	....	....	27 26	63,482	63,482	22	32.27	....	....	32.27	710	710
33.31	....	....	33.31	144,060	144,060	3,630	38.73	....	....	38.73	140,598	140,598
31.94	....	....	31 94	42,520	42,520	16	31.00	....	....	31.00	496	496
28.67	....	....	28.67	63,732	63,732	27	34.44	....	....	34.44	930	930
29.00	....	....	29.00	39,240	39,240	54	36 90	....	....	36.90	1,992	1,992
28.36	....	....	28.36	55,375	55,375	79	32.88	....	....	32.88	2,598	2,598
22.98	....	....	22.98	27,700	27,700	48	30.33	.....	....	30 33	1,456	1,456
31.44	....	....	31.44	33,958	33,958	.....	.....	....	....	.....	.....	.....
29.44	....	....	29.44	62,171	62,171	183	34.21	....		34.21	6,262	6,262
32.45	....	....	32.45	45,339	45,339	89	33.82	....	..	33 82	3,020	3,020
22.03	....	....	22.03	14,429	14,429	27	27.70	....	....	27.70	748	748
20.47	....	....	20.47	18,920	18,920	25	21 76	....	....	21.76	544	544
29.12	....	....	29 12	29,384	29,384	12	32.00	....	....	32.00	384	384
30.27	....	....	30.27	61,050	61,050	166	33.12	....	....	33.12	5,399	5,399
31.46	....	....	31.46	35,489	35,489	36	31.00	....	....	31.00	1,116	1,116
32.80	....	....	32.80	137,451	137,451	70	28 71	....	....	28.71	2,010	2,010
36.35	....	.....	36.35	63,580	63,580	14	35.85	....	....	35.85	502	502
32.30	....	....	32.30	47,296	47,296	65	30.92	....	....	30.92	2,010	2,010
39.45	....	....	39.45	187,194	187,194	1,840	43.63	....	....	43.63	80,292	80,292
33.68	....	....	33 68	47,256	47,256	23	33.39	....	....	33.39	768	768
26.27	....	....	26.27	45,327	45,327	31	34 42	....	.....	34.42	1,047	1,047
33.69	....	....	33.69	29,149	29,149	24	33.42	....	....	33.42	802	802
31.79	....	....	31.79	75,931	75,931	.....	.....	....	....	.....	.....	.....

STATEMENT No. 54

COUNTIES.	STEERS ONE YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.
Louisa	3,454	$ 24.71	....	....	$ 24.71	$ 85,356	$ 85,356	$ 2,450
Lucas	4,611	21.30	....	....	21.30	108,216	108,216	1,416
Lyon	3,736	19.30	....	....	19.30	72,132	72,132	526
Madison	7,663	24.51	....	....	24.51	187,864	187,864	3,053
Mahaska	5,351	20.00	....	....	20.00	107,031	107,031	1,945
Marion	7,214	27.41	....	....	27.41	197,804	197,804	2,584
Marshall	6,503	23.66	....	....	23.66	153,896	153,896	1,478
Mills	4,664	27.06	....	....	27.06	126,211	126,211	2,036
Mitchell	4,572	18.77	....	....	18.77	85,836	85,836	1,044
Monona	7,577	19.84	....	....	19.84	150,305	150,305	2,884
Monroe	3,874	25.20	....	....	25.20	97,638	97,638	1,016
Montgomery	5,930	27.75	....	....	27.75	164,473	164,473	1,407
Muscatine	4,242	24.47	....	....	24.47	103,796	103,796	1,355
O'Brien	5,535	19.40	....	..	19.40	107,410	107,410	1,361
Osceola	2,035	15.06	....	....	15.06	30,653	30,653	418
Page	7,114	26.58	....	....	26.58	189,086	189,086	1,616
Palo Alto	3,517	15.08	....	....	15.08	53,038	53,038	1,675
Plymouth	7,759	20.08	....	....	20.08	155,861	355,861	2,054
Pocahontas	5,791	20.05	....	...	20.05	116,148	116,148	3,248
Polk	5,992	22.50	....	....	22.50	136,761	136,761	1,993
Pottawattamie	13,640	24.00	....	....	24.00	327,360	327,360	4,008
Poweshiek	7,842	22.44	....	....	22.44	176,026	176,026	2,468
Ringgold	6,825	22.68	....	....	22.68	154,788	154,788	3,691
Sac	9,503	19.44	....	....	19.44	184,701	184,701	1,426
Scott	3,991	21.47	....	....	21.47	85,664	85,664	1,109
Shelby	8,046	20.75	....	....	20.75	165,523	165,523	1,534
Sioux	6,837	20.12	....	....	20.12	137,578	137,578	2,337
Story	6,309	22.19		....	22.19	140,263	140,263	1,333
Tama	11,811	22.74	....	....	22.74	268,526	268,526	4,124
Taylor	6,282	25.06	....	....	25.06	157,436	157,436	1,178
Union	5,025	24.85	....	....	24.85	124,791	124,791	2,669
Van Buren	3,775	24.00	....	....	24.00	92,019	92,019	1,714
Wapello	3,364	20.00	....	...	20.00	67,234	67,234	1,477
Warren	6,850	27.50	....	....	27.50	186,884	186,884	2,663
Washington	5,711	26.22	...	...	26.22	149,789	149,789	2,261
Wayne	7,415	23.00	....	....	23.00	172,032	172,032	3,334
Webster	6,463	23.08	....	....	23.08	149,175	149,175	1,717
Winnebago	3,236	16.25	...	....	16.25	52,596	52,596	1,098
Winneshiek	4,054	21.74	....	....	21.74	88,120	88,120	721
Woodbury	12,252	19.24	....	....	19.24	235,692	235,692	4,175
Worth	3,615	16.04	....	....	16.04	58,009	58,009	1,026
Wright	6,516	16.09	....	....	16.09	104,993	104,993	1,484
Total	601,991	$ 21.83	....	...	$ 21.83	$ 13,140,405	$ 13,140,405	190,413

—CONTINUED—PART 2.

STEERS TWO YEARS OLD.						STEERS THREE YEARS OLD.						
Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
$ 34.25	....	.....	$ 34.25	$ 83,916	$ 83,916	5	$ 40 80	....	....	$ 40.80	$ 204	$ 204
33.32	..	....	33.32	46,190	46,190	303	37.04	....	....	37.04	11,224	11,224
27.19	....	....	27.19	14,305	14,305	5	29.00	....	....	29.00	145	145
32.08	....	....	32.08	97,948	97,948	79	41.06	....	....	41.06	3,244	3,244
32 04	....	....	32 04	62,319	62,319	32	36.00	....	..	36.00	1,152	1,152
33.57	....	....	33.57	86,748	86,748	82	36.87	....	....	36.87	3,024	3,024
30.76	....	....	30.76	45,466	45,466	31	38.58	....	....	38.58	1,196	1,196
31.31	....	....	31.31	63,761	63,761	28	39.82	....	....	39.82	1,115	1,115
23.94	....	....	23.94	24,992	24,992	16	24 25	....	.....	24.25	388	388
28.66	....	....	28.66	82,659	82,659	203	31.99	....	....	31.99	6,494	6,494
33.53	....	....	33.53	34,073	34,073	31	35.03	....	....	35.03	1,086	1,086
35.16	.....	....	35.16	49,482	49,482	19	39.42	....	....	39.42	749	749
32.25	....	....	32.25	43,707	43,707	.....	.....	....	....	.....	.....	.....
26.26	....	....	26.26	35,735	35,735	110	36.47	....	....	36.47	4,012	4,012
24.32	....	....	24.32	10,167	10,167	39	27.69	....	....	27.69	1,080	1,080
31.75	....	....	31.75	51,313	51,313	117	34.01	....	....	34.01	3,979	3,979
22.04	....	....	22.04	36,923	36,923	130	30.00	....	....	30.00	3,900	3,900
25 97	....	....	25.97	53,349	53,349	80	31.97	....	....	31.97	2,558	2,458
25.61	....	....	25.61	83,204	82,204	165	36.00	....	....	36.00	5,940	5,940
30 00	....	....	30.00	58,775	58,775	39	30.00	....	....	30.00	1,255	1,255
32.00	....	....	32.00	128,256	128,256	208	40.00	....	....	40.00	8,320	8,320
29.76	....	....	29.76	73,458	73,458	161	44.82	....	.....	44.82	7,216	7,216
30.88	....	....	30.88	114,019	114,019	208	34.43	....	....	34 43	7,161	7,161
27.27	....	....	27.27	38,890	38,890	54	27.74	....	....	27.74	1,498	1,498
25 25	....	....	25.25	28,005	28,005	.....	.....	....	....	.....	.....	.....
26.55	...	..	26.55	40,735	40,735	74	34.34	....	....	34.34	2,542	2,542
27.89	....	....	27.89	65,191	65,191	108	31.96	....	....	31.96	3,452	3,452
29.39	....	....	29.39	39,181	39,181	29	35.58	....	....	35.58	1,032	1,032
31.41	....	....	31.41	129,553	129,553	28	31.56	....	....	31.56	886	886
37.28	....	....	37 28	44,127	44,127	60	32.73	....	....	32 73	1,964	1,964
32 07	....	....	32 07	85,611	85,611	168	40 00	....	....	40.00	6,732	6,732
32 00	....	....	32.00	54,778	54,778	368	38.00	....	....	38 00	14,536	14,536
32.04	....	....	32.04	47,332	47,332	.....	.....	....	....	.....	.....	.....
34.25	....	....	34.25	91,451	91,451	72	40 25	....	....	40.25	2,898	2,898
33.51	....	....	33.51	75,779	75,779	92	32 71	....	....	32.71	3,010	3,010
32 00	....	....	32.00	109,376	109,376	153	37.00	....	..	37.00	5,792	5,792
32.58	....	....	32.58	55,990	55,990	250	39 98	....	..	39.98	9,995	9,995
23.67	....	....	23.67	25,992	25,992	9	26.22	....	....	26.22	236	236
27.92	....	....	27 92	20,128	20,128	9	38.22	....	....	38.22	344	344
27 20	....	....	27.20	113,576	113,576	334	35.43	....	....	35.43	11,835	11,835
21 54	....	....	21.54	22,105	22,105	110	32 25	....	....	32.25	3,548	3,548
19 33	...	....	19.33	28,677	28,677	13	31.33	....	....	31.33	406	406
$ 30.77	....	....	$ 30 77	$ 5,858,485	$ 5,858,485	12,434	$ 37 80	....	....	$ 37 80	$ 470,033	$ 470,033

STATEMENT No. 54.—Part 2 Continued.

Counties	Cattle in feeding.							Bulls.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	3,770	$37.62	.....	.....	$37.62	$ 141,815	$ 141,815	955	$34.90	.....	.....	$34.90	$ 33,318	$ 33,318
Adams	2,205	38.91	.....	.....	38.91	85,816	85,816	618	35.09	.....	.....	35.09	21,687	21,687
Allamakee	517	28.72	.....	.....	28.72	14,848	14,848	736	27.82	.....	.....	27.82	21,474	21,474
Appanoose	2,249	47.32	.....	.....	47.32	106,422	106,422	568	37.03	.....	.....	37.03	21,035	21,035
Audubon	4,354	37.26	.....	.....	37.26	162,264	162,264	836	34.50	.....	.....	34.50	28,844	28,844
Benton	5,744	32.00	.....	.....	32.00	184,269	184,269	1,138	32.00	.....	.....	32.00	35,825	35,825
Black Hawk	6,392	37.41	.....	.....	37.41	239,126	239,126	1,177	30.88	.....	.....	30.88	36,342	36,342
Boone	4,386	32.00	.....	.....	32.00	141,560	141,560	765	34.00	.....	.....	34.00	26,282	26,282
Bremer	682	27.75	.....	.....	27.75	18,993	18,993	1,070	26.00	.....	.....	26.00	27,777	27,777
Buchanan	2,558	39.60	.....	.....	39.60	101,308	101,308	970	30.16	.....	.....	30.16	29,260	29,260
Buena Vista	5,038	32.15	.....	.....	32.15	161,988	161,988	963	33.15	.....	.....	33.15	31,930	31,930
Butler	3,086	33.54	.....	.....	33.54	103,520	103,520	1,029	30.89	.....	.....	30.89	31,800	31,800
Calhoun	3,799	34.79	.....	.....	34.79	132,164	132,164	840	32.22	.....	.....	32.22	27,067	27,067
Carroll	3,353	21.90	.....	.....	21.90	73,380	73,380	961	28.40	.....	.....	28.40	27,313	27,313
Cass	.....	.....	.....	.....	.....	.....	.....	913	39.92	.....	.....	39.92	36,447	36,447
Cedar	7,298	39.69	.....	.....	39.69	289,714	289,714	997	41.02	.....	.....	41.02	40,895	40,895
Cerro Gordo	6,765	29.00	.....	.....	29.00	197,563	197,563	757	26.00	.....	.....	26.00	19,809	19,809
Cherokee	13,361	34.95	.....	.....	34.95	467,020	467,020	833	38.25	.....	.....	38.25	31,860	31,860
Chickasaw	1,263	23.72	.....	.....	23.72	29,966	29,966	871	24.30	.....	.....	24.30	21,170	21,170
Clarke	2,107	41.00	.....	.....	41.00	86,571	86,571	613	35.40	.....	.....	35.40	23,701	23,701
Clay	5,438	33.32	.....	.....	33.32	181,235	181,235	713	30.73	.....	.....	30.73	21,911	21,911
Clayton	1,173	31.97	.....	.....	31.97	37,506	37,506	1,241	25.34	.....	.....	25.34	36,997	36,997
Clinton	11,775	37.82	.....	.....	37.82	445,368	445,368	1,072	35.96	.....	.....	35.96	38,562	38,562
Crawford	14,909	32.73	.....	.....	32.73	487,987	487,987	1,020	35.55	.....	.....	35.55	34,225	34,225
Dallas	5,758	37.36	.....	.....	37.36	215,120	215,120	735	37.23	.....	.....	37.23	27,366	27,366
Davis	1,336	42.08	.....	.....	42.08	56,224	56,224	506	34.53	.....	.....	34.53	17,476	17,476
Decatur	2,694	36.36	.....	.....	36.36	97,841	97,841	621	41.00	.....	.....	41.00	24,940	24,940
Delaware	2,259	28.86	.....	.....	28.86	65,208	65,208	1,123	28.69	.....	.....	28.69	32,224	32,224
Des Moines	2,720	39.52	.....	.....	39.52	107,521	107,521	407	31.96	.....	.....	31.96	13,008	13,008
Dickinson	1,358	30.40	.....	.....	30.40	41,355	41,355	460	27.00	.....	.....	27.00	12,421	12,421
Dubuque	1,390	40.02	.....	.....	40.02	55,634	55,634	980	29.23	.....	.....	29.23	28,654	28,654
Emmet	3,810	32.18	.....	.....	32.18	122,630	122,630	431	30.65	.....	.....	30.65	13,211	13,211
Fayette	1,774	32.91	.....	.....	32.91	58,456	58,456	1,239	28.48	.....	.....	28.48	35,282	35,282
Floyd	2,939	30.00	.....	.....	30.00	89,831	89,831	739	33.00	.....	.....	33.00	24,204	24,204

Franklin	7,231	$35.87			35.87	259,400	259,400	906	$29.50			$29.50	62,735	62,735
Fremont								909	42 13			42.13	38,306	38,306
Greene	4,709	36.44			36.44	171,608	171,608	821	37.30			37.30	30,632	30,632
Grundy	6,114	35 56			35.56	224,715	224,715	986	29 26			29.26	29,440	29,440
Guthrie	5,346	36.25			36.25	193,841	193,841	860	37 00			37.00	31,878	31,878
Hamilton	4,274	37.96			37.96	162,247	162,247	988	31 25			31.25	30,877	30,877
Hancock	4,820	28 35			28.35	136,864	136,864	690	25.18			25 18	17,380	17,380
Hardin	4,425	36 04			36.04	159,516	159,516	903	31.62			31.62	28,561	28,561
Harrison	10,806	29.99			29.99	324,122	324,122	709	28.83			28 83	20,443	20,443
Henry	2,492	45.16			45 16	112,549	112,549	412	36.48			36.48	15,033	15,033
Howard	1,442	27.08			27.08	39,055	39,055	805	30 68			30.68	24,698	24,698
Humboldt	5,125	26.70			26.70	136,938	136,938	674	32.07			32.07	21,635	21,635
Ida	13,365	30.31			30.31	405,104	405,104	602	35.81			35.81	21,560	21,560
Iowa	4,899	37 36			37.36	176,051	176,051	912	35.45			35.45	32,339	32,339
Jackson	3,451	37.45			37 45	129,246	129,246	1,033	30.65			30.65	31,667	31,667
Jasper	6,554	40.42			40 42	264,919	264,919	1,108	40.70			40.70	45,082	45,082
Jefferson	2,187	40.10			40.10	87,713	87,713	450	35.95			35 95	16,180	16,180
Johnson	5,154	39 66			39 66	203,461	203,461	1,047	44.95			44.95	47,060	47,060
Jones								1,022	38.06			38.06	38,909	38,909
Keokuk	3,806	39.11			39.11	148,788	148,788	755	36 24			36 24	27,364	27,364
Kossuth	4,852	31.36			31 36	152,174	152,174	1,318	27.12			27.12	35,748	35,748
Lee	1,525	43.90			43.90	66,957	66,957	463	33 79			33 76	15,642	15,642
Linn	3,561	41.18			41.18	146,641	146,641	1,146	31.70			31.70	36,325	36,325
Louisa	2,705	43 65			43.65	118,072	118,072	357	39 21			39 21	14,008	14,008
Lucas	1,796	37.68			37 68	67 678	67,678	529	40 17			40.17	21,252	21,252
Lyon	5,899	34.85			34.85	205,569	205,569	637	29.28			29.28	18,654	18,654
Madison	2,781	42.15			42.15	117,232	117,232	717	36 34			36.34	26,056	26,056
Mahaska	5,337	40.75			40 75	217,640	217,640	704	35.85			35 85	25,253	25,253
Marion	3,148	47.09			47 09	148,224	148,224	574	38.35			38 35	22,016	22,016
Marshall	6,285	36 76			36.76	231,079	231,079	988	38.63			38.63	38,169	38,169
Mills	8,673	36 16			36.16	313,558	313,558	475	44.16			44.16	20,975	20,975
Mitchell	4,709	31.69			31.69	149,236	149,236	746	28.77			28.77	21,464	21,464
Monona	14,355	31 59			31.59	453,555	453,555	554	30.33			30.33	16,807	16,807
Monroe	1,125	39.90			39.90	44,889	44,889	350	32.74			32 74	11,459	11,459
Montgomery	5,797	34 74			34 74	201,394	201,394	630	33.65			33.65	21,200	21,200
Muscatine	2,629	44 76			44.76	117,689	117,689	644	43.61			43 61	28,087	28,087
O'Brien	7,103	29.95			29.95	212,758	212,758	816	36 45			36.45	29,763	29 763
Osceola	1,424	36 69			36.69	42,254	42,254	415	26 98			26.98	11,200	11,200
Page	7,423	39 75			39.75	295,052	295,052	811	35 86			35.86	29,085	29,085
Palo Alto	2,733	27.36			27.36	74 783	74,783	702	30 08			30.08	21,118	21,118
Plymouth	11,088	32.51			32.51	360,495	360,495	1,022	36.05			36 05	36,845	36,845
Pocahontas	4,473	32.63			32.63	145,960	145 960	812	37 57			37 57	30,512	30,512
Polk	2,845	40 00			40 00	111,058	111,058	688	36.00			36 00	24,527	24,527
Pottawattamie	25,298	40.00			40 00	1,011,920	1,011,920	1,232	42.53			42 53	52,382	52,382
Poweshiek	7,093	39.36			39.36	279,237	279,237	985	37 71			37.71	37,144	37,144
Ringgold	3,126	42.40			42 40	132,561	132,561	660	36.34			36 34	23,984	23,984
Sac	12,458	31.97			31.97	398,349	398,349	904	35.11			35 11	31,744	31,744
Scott	2,635	37.60			37 60	99,063	99,063	922	33.14			33.14	30,554	30,554
Shelby	6,721	33.77			33 77	227,028	227,028	1,150	38.84			38 84	44,673	44,673
Sioux	7,985	36 07			36.07	288,033	288,033	968	36.48			36.48	35,321	35,321

STATEMENT No. 54—PART 2 CONTINUED.

COUNTIES.	CATTLE IN FEEDING.							BULLS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Story	2,371	$37.09	.....	.....	$37 09	$ 87,952	$ 87,952	910	$32.34	.....	.....	$32 34	$ 29,432	$ 29,432
Tama	7,800	32 36	.....	.....	32 36	252,445	252,445	1,166	38.44	.....	.....	38.44	44,820	44,820
Taylor	2,812	38 50	.....	.....	38 50	108,287	108,287	680	35.00	.....	.....	35.00	23 807	23,807
Union	2,031	38.50	.....	.....	38.50	78,183	78,183	628	38.32	.....	.....	38 32	24,069	24,069
Van Buren	902	42 00	.....	.....	42.00	39,119	39,119	606	37.00	.....	.....	37 00	22,421	22,421
Wapello	193	36 00	.....	.....	36.00	6,944	6,944	633	34.86	.....	.....	34.86	22,068	22,068
Warren	4,697	42.50	.....	.....	42.50	199,972	199,972	741	40.50	.....	.....	40 50	30,245	30,245
Washington	3,829	39.89	.....	.....	39.89	152,763	152,763	656	38 98	.....	.....	38 98	25,571	25,571
Wayne	3,826	37 00	.....	.....	37.00	142,336	142,336	784	37.00	.....	.....	37.00	29,536	29,536
Webster	3,399	35 06	.....	.....	35 06	119,210	119,210	855	39.91	.....	.....	39.91	34,130	34,130
Winnebago	1,221	31.98	.....	.....	31.98	39,052	39,052	441	30.46	.....	.....	30.46	13,436	13,436
Winneshiek	1,380	30.47	.....	.....	30.47	42,044	42,044	1,196	31 66	.....	.....	31 66	37,860	37,860
Woodbury	12,574	27.12	.....	.....	27.12	341,028	341,028	673	37.03	.....	.....	37.03	24,922	24,922
Worth	1,403	29.76	.....	.....	29 76	41,764	41,764	744	26.04	.....	.....	26.04	19,377	19,377
Wright	5,790	31 75	.....	.....	31.75	183,922	183,922	814	31 24	.....	.....	31 24	25,432	25,432
Total	466,336	$35.17	.....	.....	$35.17	$16,401,559	$16,401,559	79,935	$34.59	.....	.....	$34.59	$2,765,189	$ 2,765,189

STATEMENT No. 54.—PART 2.—CONTINUED.

COUNTIES.	COLTS 1 YEAR OLD.							COLTS 2 YEARS OLD.			
	Number	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Adair	1,413	$ 28.21	....	....	$ 28.21	$ 39,859	$ 39,859	1,165	$ 37.81	....	....
Adams	1,219	33.93	....	....	33.93	41,372	41,372	99	40 67	....	....
Allamakee	862	31.47	....	....	31.47	27,135	27,135	730	43.13	....	....
Appanoose	828	32.52	....	....	32.52	26,925	26,925	942	45 67	....	....
Audubon	983	34.61	....	....	34.61	34,030	34,030	797	47.86	....	....
Benton	1,846	30 00	....	....	30.00	55,316	55,316	1,476	51.00	....	....
Black Hawk	1,263	28 83	....	....	28.83	36,407	36,407	1,091	45 46	....	....
Boone	1,231	28.00	....	....	28 00	34,048	34,048	1 120	38.00	....	....
Bremer	1.172	31.25	....	....	31.25	36,626	36,626	839	43.25	....	....
Buchanan	1.451	27.67	....	....	27.67	40,148	40,148	1.202	41.46	....	....
Buena Vista	832	25.02	....	....	25.02	20,820	20,820	696	35.81	....	....
Butler	1.339	23.77	....	....	23.77	31,824	31,824	1,106	37.80	....	....
Calhoun	1,142	26.35	....	....	26.35	30,092	30,092	934	35.01	....	....
Carroll	1,183	26.95	....	....	26.95	31,869	31,869	898	37.17	....	....
Cass	1,558	24.35	....	....	24 35	37,941	37,941	1,244	32.25	....	....
Cedar	1,396	33.18	....	....	33.18	46,319	46,319	1,258	45.94	....	....
Cerro Gordo	867	23 00	....	....	23.00	19,933	19,933	779	32 35	....	....
Cherokee	1,023	25.56	....	....	25.56	26,148	26,148	784	39.89	....	....
Chickasaw	1,061	22.06		....	22.06	23,410	23,410	858	30.23	....	....
Clarke	1,161	33.00	....	....	33.00	38,422	38,422	1,066	47.00	....	....
Clay	892	23.39	....	....	23.39	20,867	20,867	687	30.89	....	....
Clayton	1,421	37.62	....	....	37.62	53,462	53,462	1,079	44.65	....	....
Clinton	1,253	36.05	....	....	36.05	45,179	45,179	1,053	48.26	....	....
Crawford	1,153	24.73	....	....	24.73	28,518	28,518	854	37.10	....	....
Dallas	1,367	28.36	....	....	28.36	38,772	38,772	1,186	40.86	....	....
Davis	961	33.06	....	....	33.06	31,775	31,775	906	48.32	....	....
Decatur	1,233	28.75		....	28.75	34,544	34,544	1,206	38 23	....	....
Delaware	1,185	37 34	....	....	37.34	44,252	44,252	851	53.36	....	....
Des Moines	702	31.00	....	....	31.00	21,765	21,765	620	45.07	....	....
Dickinson	454	21.97	....	....	21.97	9,978	9,978	400	27.62	....	....
Dubuque	816	28.03		....	28.03	22,880	22,880	730	44.08	....	....
Emmet	459	20.41	....	....	20 41	9,367	9,367	389	31.42	....	....
Fayette	1.770	28.19	....	....	28.19	51,654	51,654	1,373	41.48	....	....
Floyd	970	35.00	....	....	35.00	33,874	33,874	827	49.00	....	....

STATEMENT No. 54, PART 2—CONTINUED.

COUNTIES.	COLTS 1 YEAR OLD.							COLTS 2 YEARS OLD.			
	Number.	Reported actual value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Franklin	888	$25.15	...	.	$25.15	$ 22,335	$ 22,335	$ 777	$35.44		...
Fremont	932	23.29	...	..	23.29	21,711	21,711	623	30.10	.	...
Greene	1,448	28.04	...	.	28.04	40,604	40 604	1,179	37.35		...
Grundy	1,006	36 05		..	36.05	36,267	36,267	959	50 56	..	...
Guthrie	1,387	27.20	..	..	27.20	37,655	37,655	1,235	35.80	..	...
Hamilton	1,098	24.48	...		24.48	26,880	26,680	1,113	35.96	...	..
Hancock	765	22.94	..	..	22.94	17 550	17,550	696	30 19	...	...
Hardin	1,112	25.02	...		25.02	27,824	27,824	993	35.18	.	...
Harrison	899	20.63	...	...	20.63	18,550	18,550	842	30.12	..	...
Henry	1,187	29.10	..		29.10	34,547	34,547	980	38.17	...	...
Howard	734	31.43		..	31.43	23,067	23,067	572	44.58	...	...
Humboldt	653	23.84	...	..	23.84	15,566	15,566	550	34.11	..	..
Ida	645	23.98	..	..	23.98	15,470	15,470	503	35.51	..	...
Iowa	1,143	29.53		..	29.53	33,752	33,752	1,075	40.13	..	...
Jackson	1,165	37 24	..	..	37.24	43,401	43,401	1,101	52.96	.	...
Jasper	1,974	27.70	..	..	27.70	54,643	54,643	1,837	38.53	.	...
Jefferson	1,055	28.30	..	..	28.30	29,864	29,864	933	40.52	..	...
Johnson	1,600	36.06	...	...	36.06	57,708	57,708	1,297	52 66	...	...
Jones	1,374	31 84	...	...	31 84	43,751	43,751	1,085	50.00	...	...
Keokuk	1,881	28.83	...	...	28.83	54,236	54,236	1,811	47.18	...	...
Kossuth	1,147	24.18	...	...	24.18	27,737	27,737	1,132	38.04	...	...
Lee	956	32.73	..	...	32.73	31,289	31,289	784	45.58	...	...
Linn	1,745	34.89	...	...	34.89	60,812	60,812	1,245	49.65	...	...
Louisa	938	38.00	...	...	38.00	35,642	35,642	788	54.00	...	...
Lucas	1,076	24.98	..	...	24.98	26,884	26,884	966	38.64	.	...
Lyon	712	25.08	...	...	25.08	17,862	17,862	690	35.58	...	...
Madison	1,402	26.12	...	...	26.12	36,624	36,624	1,254	40.10	...	...
Mahaska	1 604	29.90	...	...	29.90	47,976	47,976	1,464	39 70	...	...
Marion	1,662	33.42	...	...	33.42	55,553	55,553	1,546	42.72	...	...
Marshall	1,509	38.18	...	...	38.18	57,612	57,612	1,301	47.66	..	...
Mills	883	30.62	...	...	30.62	27,037	27,037	655	42.39	...	...
Mitchell	765	27.72	...	...	27.72	21,204	21,204	662	35.85	...	...
Monona	1,163	18.20	...	...	18.20	21,163	21,163	1,167	27.98	...	...
Monroe	847	28.36	...	...	28.36	24,027	24,027	769	48.53	...	...

Montgomery	737	27.68	.....	27.68	20,405	20,405	733	35.19	.....	.....
Muscatine	885	34.01	.....	34.01	30,104	30,104	783	46.33	.....	.....
O'Brien	1,095	22.52	.....	22.52	24,655	24,655	804	30.09	.....	.....
Osceola	533	14.61	.....	14.61	7,788	7,788	401	26.12	.....	.....
Page	1,484	28.76	.....	28.76	42,683	42,683	1,322	40.61	.....	.....
Palo Alto	764	16.02	.....	16.02	12,242	12,242	657	24.00	.....	.....
Plymouth	1,205	26.65	.....	26.65	32,123	32,123	805	38.51	.....	.....
Pocahontas	839	24.45	.....	24.45	20,516	20,516	803	33.40	.....	.....
Polk	1,360	32.00	.....	32.00	41,590	41,590	1,246	44.00	.....	.....
Pottawattamie	1,646	28.00	.....	28.00	46,088	46,088	1,422	40.00	.....	.....
Poweshiek	1,566	26.38	.....	26.38	41,320	41,320	1,404	38.66	.....	.....
Ringgold	1,321	28.77	.....	28.77	38,007	38,007	1,383	39.87	.....	.....
Sac	1,045	27.65	.....	27.65	28,901	28,901	911	36.83	.....	.....
Scott	722	37.11	.....	37.11	26,795	26,795	602	53.02	.....	.....
Shelby	1,175	30.79	.....	30.79	36,185	36,185	1,077	40.02	.....	.....
Sioux	1,097	24.48	.....	24.48	26,858	26,858	863	35.59	.....	.....
Story	1,568	25.30	.....	25.30	39,672	39,672	1,399	41.48	.....	.....
Tama	1,640	37.94	.....	37.94	62,220	62,220	1,257	50.76	.....	.....
Taylor	1,670	31.21	.....	31.21	52,134	52,134	1,379	44.38	.....	.....
Union	1,145	28.82	.....	28.82	23,012	23,012	787	44.00	.....	.....
Van Buren	1,080	29.00	.....	29.00	29,509	29,509	965	36.00	.....	.....
Wapello	792	21.78	.....	21.78	17,257	17,257	758	34.57	.....	.....
Warren	1,579	36.40	.....	36.40	57,265	57,265	1,450	41.50	.....	.....
Washington	1,603	33.87	.....	33.87	54,204	54,204	1,533	46.47	.....	.....
Wayne	1,400	30.00	.....	30.00	41,688	41,688	1,397	41.00	.....	.....
Webster	1,230	25.02	.....	25.02	30,775	30,775	1,164	38.22	.....	.....
Winnebago	559	27.17	.....	27.17	15,192	15,192	406	35.41	.....	.....
Winneshiek	1,314	32.30	.....	32.30	42,448	42,448	1,260	47.94	.....	.....
Woodbury	1,402	19.82	.....	19.82	27,796	27,796	1,283	27.72	.....	.....
Worth	623	23.58	.....	23.58	14,691	14,691	497	31.22	.....	.....
Wright	875	20.08	.....	20.08	17,572	17,572	846	29.35	.....	.....
Total	113,781	$28.77	...	$28.77	$3,274,119	$3,274,119	97,556	41.17	.....	.....

STATEMENT No. 54.—PART 2.—CONTINUED.

COUNTIES.	COLTS 2 YEARS OLD.			HORSES 3 YEARS OLD.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$ 37.81	$ 44,051	$ 44,051	9,022	$ 43.18	.....	.....	$ 43.18	$ 389,546	$ 389,546
Adams	40.67	40,470	40,470	6,522	46.71	.....	.....	46.71	304,656	304,656
Allamakee	43.13	31,483	31,483	6,924	50.37	.....	.....	50.37	348,751	348,751
Appanoose	45.67	43,015	43,015	8,919	52.56	.....	.....	52.96	472,398	472,398
Audubon	47.86	38,147	38,147	7,710	52.17	.....	.....	52.17	402,234	402,234
Benton	51.00	75,990	75,990	13,440	54.00	.....	.....	54.00	720,680	720,680
Black Hawk	45.46	49,592	49,592	9,679	57.41	.....	.....	57.41	555,640	555,640
Boone	38.00	42,964	42,964	9,811	47.00	.....	.....	47.00	465,837	465,837
Bremer	43.25	36,316	36,316	6,880	52.00	.....	.....	52.00	368,676	368,676
Buchanan	41.46	49,836	49,836	8,642	53.74	.....	.....	53.74	464,464	464,464
Buena Vista	35.81	24,928	24,928	8,987	47.66	.....	.....	47.66	428,340	428,340
Butler	37.80	41,808	41,808	9,390	48.95	.....	.....	48.95	459,688	459,688
Calhoun	35.01	32,706	32,706	9,277	47.73	.....	.....	47.73	442,804	442,804
Carroll	37.17	33,378	33,378	8,824	44.61	.....	.....	44.61	394,138	394,138
Cass	32.25	40,131	40,131	8,568	52.28	.....	.....	52.28	447,962	447,962
Cedar	45.94	57,795	57,795	10,258	51.33	.....	.....	51.33	526,540	526,540
Cerro Gordo	32.35	25,281	25,281	8,381	43.77	.....	.....	43.77	366,896	366,896
Cherokee	39.89	30,491	30,491	8,117	53.00	.....	.....	53.00	430,174	430,174
Chickasaw	30.23	25,952	25,952	7,393	40.12	.....	.....	40.12	296,669	296,669
Clarke	47.00	49,993	49,993	6,354	57.00	.....	.....	57.00	362,213	362,213
Clay	30.89	21,222	21,222	7,734	44.97	.....	.....	44.97	347,810	347,810
Clayton	44.65	47,821	47,821	11,386	52.97	.....	.....	52.97	603,119	603,119
Clinton	48.26	50,818	50,818	11,475	49.83	.....	.....	49.83	571,801	571,801
Crawford	37.10	31,678	31,678	10,301	47.21	.....	.....	47.21	486,337	486,337
Dallas	40.86	48,664	48,664	10,570	54.82	.....	.....	54.82	579,391	579,391
Davis	48.32	43,778	43,778	7,947	52.93	.....	.....	52.93	420,706	420,706
Decatur	38.23	46,109	46,109	8,564	45.73	.....	.....	45.73	403,675	403,675
Delaware	53.36	45,412	45,412	7,838	60.74	.....	.....	60.74	476,140	476,140
Des Moines	45.07	27,945	27,945	7,416	52.07	..	.....	52.07	386,186	386,186
Dickinson	27.62	11,051	11,051	4,883	40.48	..	..	40.48	197,570	197,570
Dubuque	44.08	32,183	32,183	9,770	52.03	..	..	52.03	508,382	508,382
Emmet	31.42	12,221	12,221	5,274	40.21	..	..	40.21	212,046	212,046
Fayette	41.48	56,960	56,960	10,570	54.40	.....	.....	54.40	575,047	575,047
Floyd	49.00	40,741	40,741	8,627	54.00	.....	.....	54.00	463,193	463,193

Franklin	35.44	27,543	27,543	8,071	49.94			49.94	403,109	403,109
Fremont	30 10	18,760	18,760	8,464	43.82			43 82	370,903	370,903
Greene	37.35	44,044	44,044	8,656	48.99			48 99	424,552	424,552
Grundy	50.56	48,574	48,574	8,634	58.25			58.25	502,903	502,903
Guthrie	35 80	44,316	44,316	9,220	47.65			47.65	439,630	439,630
Hamilton	35.96	40,027	40,027	9,108	45.40			45.40	413,590	413,590
Hancock	30.19	21,014	21,014	7,803	40.86			40.86	318,980	318,980
Hardin	35.18	34,944	34,944	8,665	50,31			50.31	436,087	436,087
Harrison	30.12	25,303	25,303	10,889	43.67			43.67	475,580	475,580
Henry	38.17	37,415	37,415	7,783	47.90			47.90	372,581	372,851
Howard	44.58	25,503	25,503	6,617	51.28			51.28	339,351	339,351
Humboldt	34.11	18,797	18,797	6,715	42 70			42.70	286,655	286,655
Ida	35.51	17,864	17,864	6,263	51.74			51.74	324,078	324,078
Iowa	40.13	43 144	43.144	8,421	51.80			51.80	424,249	424,249
Jackson	52.96	58 309	58,309	10,050	49.15			49.15	494,003	494,003
Jasper	38.53	70,989	70,989	13,441	50.00			50 00	672,098	672,098
Jefferson	40.52	37,819	37,819	6.799	65.42			65.42	464,726	464,726
Johnson	52.86	68,303	68,303	11,714	54.22			54.22	635,147	635,147
Jones	50.00	54,144	54,144	8,749	57.22			57.22	500,638	500,638
Keokuk	47.18	85,476	85,476	11,424	53.35			53.35	609,484	609,484
Kossuth	38.04	43,071	43,071	12,958	38.11			38.11	494,859	494,859
Lee	45 58	35,734	35,734	7,795	54.70			54.70	426,379	426,379
Linn	49.65	61,540	61,540	13,178	49 08			49.08	681,528	681,528
Louisa	54.00	42,552	42,552	7,146	56.27			56.27	402,104	402,104
Lucas	38 64	37,330	37,330	5,292	59.24			59.24	323,497	313,497
Lyon	35.58	24,555	24,555	7,916	45.27			45.27	358,369	358,369
Madison	40.10	50,296	50,296	9,015	48.23			48.23	434,788	434,788
Mahaska	39.70	57,996	57,996	10,444	54.20			54.20	565,037	565,037
Marion	42 72	66,046	66,046	10,378	60.38			60.38	626,684	626,684
Marshall	47.66	62,010	62,010	9,469	56 92			56.92	539,325	539,325
Mills	42 39	27,767	27,767	7,847	51.77			51.77	406,267	406,267
Mitchell	35 85	23,732	23,732	6.661	48.10			48.10	320,372	320,372
Monona	27.98	32,657	32,657	10,195	51.41			51.41	524,074	524,074
Monroe	48.53	31,416	31,416	5,955	50.25			50 25	299,262	299,262
Montgomery	35.19	25,794	25,794	6,560	50.28			50.28	329,862	329,862
Muscatine	46.33	35,352	35,352	8,113	57.78			57.78	468,758	468,758
O'Brien	30.09	25,996	25,996	8,666	48.02			48.02	416,169	416,169
Osceola	26.12	10,477	10,477	5,618	36.24			36.24	203,582	203,582
Page	40.61	53,695	53,695	10,118	48.55			48.55	491,190	491,190
Palo Alto	24.00	15,751	15,751	7,938	35.47			35.47	281,596	281,596
Plymouth	38.51	34,468	34,468	12,340	47 69			47.69	588,597	588,597
Pocahontas	33.40	26,824	26,824	8,843	40.28			40 28	356,284	356,284
Polk	46.00	56,169	56,169	13,923	53 50			53.50	748,095	748,095
Pottawattamie	40 00	56,880	56,880	16,251	52 00			52.00	845,052	845,052
Poweshiek	38 66	54,279	54,279	9,956	51.67			51.67	514,413	514,413
Ringgold	39.87	55,138	55,138	8.367	48.45			48 45	405,380	405,380
Sac	36.83	33,558	33,558	9,150	48.48			48 48	443,662	443,662
Scott	53.02	31,920	31,920	9.810	58.18			58 18	570 800	570,800
Shelby	40.02	43,110	43,110	9,266	49.09			49.09	454,879	454,879
Sioux	35.50	30,722	30,722	11,816	51.90			51.90	613,410	613,410

STATEMENT No. 54.—PART 2.—CONTINUED.

COUNTIES.	COLTS 2 YEARS OLD.			HORSES 3 YEARS OLD.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Story	$ 41.48	$ 58,043	$ 58,043	10,442	$ 54.63	....	....	$ 54.63	$ 570,501	$ 570,501
Tama	50.76	63,806	63,806	10,325	61.32		....	61 32	633,110	633,110
Taylor	44.38	61,218	61,218	8,859	51.26	..		51 26	454,159	454,159
Union	44.00	34,626	34,626	6,244	51.31		..	51.31	320,422	320,422
Van Buren	36 00	37,180	37,180	6,788	51 00	..	..	51.00	346,080	346,080
Wapello	34.57	26,209	26,209	7,576	42 35	..	..	42.35	320,814	320,814
Warren	41.50	70,289	70,289	10,546	54 50			54.50	574,102	574,102
Washington	46 47	71,243	71,243	10,408	53.01		....	53.01	551,760	551,760
Wayne	41 00	57,248	57,248	9,766	46 00	..	...	46.00	465,072	465,072
Webster	38 22	44,490	44,490	10,714	59.66	..		59 66	639,265	639,265
Winnebago	35 41	15,580	15,580	5,625	48 15	.	..	48.15	270,848	270,848
Winneshiek	47 94	60,408	60,408	9 434	59.99	..	....	59.99	565,948	565,948
Woodbury	27.72	35,584	35,584	16,060	38.80	..	..	38.80	623,232	623,232
Worth	31.22	15,520	15,520	6,028	52 95		....	52 95	319,219	319,219
Wright	29.35	24,826	24,826	8,700	36.32	...	..	36.32	315,996	315,996
Total	$41.17	$4,016,383	$4,016,383	891,848	$50.33	...	..	$50.33	$44,883,085	$44,883,085

STATEMENT No. 54—PART 2—CONTINUED.

COUNTIES.	STALLIONS.							MULES.			
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Adair	60	$ 154.32	....	....	$ 154.32	$ 9,259	$ 9,259	723	$ 51.47	....	....
Adams	38	169.20	....	....	169.20	6,430	6,430	620	51.46	....	....
Allamakee	39	200.33	....	....	200.33	7,813	7,813	45	31.55	....	....
Appanoose	53	182.75	....	....	182.75	9,686	9,686	632	54.04	....	....
Audubon	39	270.30	....	....	270.30	10,542	10,542	495	60.00	....	....
Benton	56	351.00	....	....	351.00	19,684	19,684	375	60.00	....	....
Black Hawk	67	209.54	....	....	209.54	14,039	14,039	195	48.08	....	....
Boone	59	176.00	....	....	176.00	10,210	10,210	390	51.00	....	....
Bremer	67	188.50	....	....	188.50	12,628	12,628	60	38.00	....	....
Buchanan	65	184.00	....	....	184.00	11,960	11,960	164	53.82	....	....
Buena Vista	41	221.71	....	....	221.71	9,090	9,090	271	44.65	....	....
Butler	51	287.53	....	....	287.53	14,664	14,664	190	47.00	....	....
Calhoun	46	272.00	....	....	272.00	12,534	12,534	318	48.30	....	....
Carroll	48	187.26	....	....	187.26	9,082	9,082	351	45.89	....	....
Cass	67	242.98	....	....	242.98	16,280	16,280	862	54.47	....	....
Cedar	84	290.07	....	....	290.07	24,366	24,366	870	63.57	....	....
Cerro Gordo	48	188.00	....	....	188.00	9,032	9,032	95	41.00	....	....
Cherokee	43	180.57	....	....	180.57	7,765	7,765	168	48.85	....	....
Chickasaw	41	243.85	....	....	243.85	9,998	9,998	41	38.95	....	....
Clarke	53	258.40	....	....	258.40	13,696	13,696	388	66.20	....	....
Clay	41	265.68	....	....	265.68	10,893	10,893	161	46.24	....	....
Clayton	70	234.58	....	....	234.58	16,468	16,468	144	48.43	....	....
Clinton	43	288.55	....	....	288.55	12,408	12,408	211	42.89	....	....
Crawford	83	335.20	....	....	335.20	11,062	11,062	676	47.27	....	....
Dallas	65	200.26	....	....	200.26	13,016	13,016	704	60.64	....	....
Davis	42	204.37	....	....	204.37	8,584	8,584	401	63.29	....	....
Decatur	60	191.00	....	....	191.00	11,460	11,460	434	58.70	....	....
Delaware	67	267.64	....	....	267.64	17,932	17,932	171	59.30	....	....
Des Moines	40	284.78	....	....	284.78	11,391	11,391	244	61.64	....	....
Dickinson	26	230.00	....	....	230.00	5,980	5,980	93	36.35	....	....
Dubuque	54	239.50	....	....	239.50	12,933	12,933	147	44.05	....	....
Emmet	25	200.14	....	....	200.14	5,021	5,021	136	37.92	....	....
Fayette	42	214.16	....	....	214.16	9,102	9,102	149	48.21	....	....
Floyd	43	289.00	....	....	289.00	12,416	12,416	96	50.00	....	....

STATEMENT No. 54—PART 2—CONTINUED.

COUNTIES.	STALLIONS.							MULES.			
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.
Franklin	34	$ 322.32	....	....	$ 322.32	$ 10,959	$ 10,959	120	$ 46.73	....	....
Fremont	46	244.60		....	244.60	11,252	11,252	1,493	63.72	....	....
Greene	62	164.58	....	....	164.58	10,204	10,204	222	49.19		....
Grundy	43	265.16	....	.	265.16	11,402	11,402	270	56.90	....	....
Guthrie	55	185 80	....		185.80	10,222	10,222	430	50.50	....	....
Hamilton	45	215.73	....	....	215.73	9,708	9,708	352	43.45	....	....
Hancock	31	160.39	....	....	160.39	4,972	4,972	170	35 16	....	....
Hardin	55	178.90	....	....	178.90	9,840	9,840	185	51.62	....	..
Harrison	45	211.77	....	....	211 77	9,636	9,636	877	48.89	....	....
Henry	75	226.93	...	.....	226.93	17,020	17,020	448	55.34	..	...
Howard	40	260.55	....	....	260.55	10,422	10,422	50	41.32	..	...
Humboldt	29	293.50	....	..	293 50	8,658	8,658	173	42.33	....	....
Ida	28	153.38	....	....	153.38	4,295	4,295	423	50.57	....	....
Iowa	66	247.21	....		247.21	16,492	16,492	767	52.13	..	...
Jackson	48	289.25		....	289.25	13,884	13,884	228	58 39		....
Jasper	82	232.75	....	....	232.75	19,202	19,202	773	62.10	....	...
Jefferson	66	282.40	....	....	282.40	18,639	18,639	205	70.10	....	....
Johnson	89	309.12	....	....	309.12	27,512	27,512	759	68.17	..	...
Jones	73	293.00	....	....	293.00	21,382	21,382	307	60.00	..	..
Keokuk	104	632.35	....	....	632 35	65,764	65,764	755	63 85	...	...
Kossuth	56	232.50	...	..	232 50	13,020	13,020	248	39.16	....	....
Lee	67	170 91	....	..	170.91	11,451	11,451	457	61 45		...
Linn	146	240 00	....	....	240 00	35,674	35,674	445	53 73	.	....
Louisa	53	405 20	....	....	405.20	21,476	21,476	478	72 08	....	....
Lucas	52	442.69	.....	....	442 69	23,020	23,020	369	59.10	....	....
Lyon	43	335.63		....	335 63	14,432	14,432	151	39.52	....	....
Madison	76	158.53	....	....	158.53	12,048	12,048	545	50.72	...	....
Mahaska	81	243 00	..	....	243.00	19,730	19,730	728	57.75	..	...
Marion	90	220.06	....	....	220.06	19,806	19,806	703	66.87	....	.....
Marshall	54	198.93		.....	198.93	10.742	10,742	319	58 38	..	...
Mills	43	187 74	....	...	187 74	8,073	8,073	886	65 83	...	....
Mitchell	37	184 54	....	..	184.54	6.828	6,828	77	37.45	....	...
Monona	43	186.37		....	186.37	8,014	8,014	976	51.07	..	...
Monroe	37	179.27	....	....	179.27	6,633	6.633	393	58 04	..	....

Montgomery	39	167.69	....	....	167 69	6,544	6,544	446	54.80	....	....
Muscatine	62	323 85	...	....	323.85	20,079	20,079	375	68.48	....	...
O'Brien	40	191 90		.....	191.90	7,676	7,676	164	39 22	....	.
Osceola	28	217.60		...	217 00	6,202	6,202	120	34 63	....	...
Page	70	206.63	....		206.63	14,464	14,464	1,076	62.72	.	....
Palo Alto	33	315 40		....	315.40	10,408	10,408	158	34.92	....	....
Plymouth	41	198 00		....	198 00	8,118	8,118	485	43.56	....	....
Pocahontas	40	159 10	....		159 10	6,364	6,364	368	40.42		....
Polk	85	240.00	....	....	240.00	19,429	19,429	762	64.00	...	.....
Pottawattamie	62	213.08		....	213.08	13,210	13,210	1,320	59.93	...	....
Poweshiek	63	204 71	.	....	204 71	12.897	12,897	672	53.01		....
Ringgold	68	256.16	...	....	256.16	17,419	17,419	775	57.62	..	....
Sac	57	249.18	....	..	249 18	15,318	15,318	477	47.74	....	....
Scott	30	189.50		....	189 50	5,685	5,685	425	56 38	....	....
Shelby	43	147 20	....	....	147.20	6,330	6,330	596	51.48		....
Sioux	54	211.72	..	....	211.72	11,436	11,436	441	55.28	....	...
Story	78	210 14	....	....	210 14	16,391	16,391	530	59 23		..
Tama	80	373.00	....	....	373.00	29 840	29.840	359	60 23	....	..
Taylor	78	226.00	....	....	226.00	17,619	17,619	611	59.83	..	....
Union	59	201 21		.....	201 21	11,871	11,871	560	54 48	....	....
Van Buren	57	243.00	....		243.00	14,117	14,117	322	47.00	....	....
Wapello	70	125.70	....	....	125.70	11,380	11,380	567	46 03	..	....
Warren	100	280 65	....	..	280.65	28,065	28,065	549	65.50	....	.....
Washington	87	317 90	....	....	317.90	27,658	27,658	801	65.97		....
Wayne	97	189 00	....	....	189.00	18,372	18,372	566	77.00	....	....
Webster	56	129 55	....		129.55	7,255	7,255	387	46.83	..	....
Winnebago	25	135.20		.	135.20	3,380	3,380	76	50.78		....
Winneshiek	43	214.79	....	.	214.79	9,236	9,236	45	42.84	.....	....
Woodbury	69	179 35	....	.....	179 35	12,375	12,375	843	40.40	....	....
Worth	23	136.26	....	....	136.26	3,134	3,134	37	47 27		....
Wright	39	209 30		..	209.30	8,133	8,133	250	36.72		....
Total	5,486	$ 240.69	....	....	$ 240.69	$1,320,241	$1,320,241	41,855	55.67	..	...

STATEMENT No. 54—Part 2—Continued.

Counties.	Mules.			Swine over 6 months old						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$ 51.47	$ 32,063	$ 32,063	41,181	$ 5.92	....	....	$ 5.92	$ 243,604	$ 243,604
Adams	51.46	31,909	31,909	30,937	5.88	....	....	5.88	181,938	181,938
Allamakee	31.55	1,420	1,420	35,355	5.88	....	....	5.88	207,554	207,554
Appanoose	54.04	34,155	34,155	12,134	7.85	....	....	7.85	95,335	95,335
Audubon	60.00	29,458	29,458	36,804	6.60	....	....	6.60	243,145	243,145
Benton	60.00	22,356	22,356	68,866	5.34	....	....	5.34	368,132	368,132
Black Hawk	48.08	9,375	9,375	56,182	5.72	....	....	5.72	321,307	321,307
Boone	51.00	20,014	20,014	32,840	5.00	....	....	5.00	177,909	177,909
Bremer	38.00	2,273	2,273	33,450	5.00	....	....	5.00	172,527	172,527
Buchanan	53.82	8,828	8,828	32,937	6.67	....	....	6.67	219,700	219,700
Buena Vista	44.65	12,101	12,101	35,680	5.56	....	....	5.56	198,403	198,403
Butler	47.00	4,700	4,700	35,274	5.48	....	....	5.48	193,424	193,424
Calhoun	48.30	15,360	15,360	26,899	5.93	....	....	5.93	159,536	159,536
Carroll	45.89	16,108	16,108	44,720	5.26	....	....	5.26	235,372	235,372
Cass	54.47	47,058	47,058	46,605	5.15	....	....	5.15	240,075	240,075
Cedar	63.57	55,366	55,366	62,536	6.58	....	....	6.58	411,354	411,354
Cerro Gordo	41.00	3,916	3,916	31,627	5.25	....	....	5.25	167,013	167,013
Cherokee	48.85	8,208	8,208	50,636	6.06	....	....	6.06	307,008	307,008
Chickasaw	38.95	1,597	1,597	22,315	4.44	....	....	4.44	99,148	99,148
Clarke	66.20	24,925	24,925	22,426	7.18	....	....	7.18	161,161	161,161
Clay	46.24	7,445	7,445	23,470	5.91	....	....	5.91	138,859	138,859
Clayton	48.43	6,974	6,974	63,319	7.32	....	....	7.32	463,378	463,378
Clinton	42.89	9,050	9,050	66,987	6.28	....	....	6.28	420,927	420,927
Crawford	47.27	31,955	31,955	71,561	5.97	....	....	5.97	427,426	427,426
Dallas	60.64	42,690	42,690	38,510	6.16	....	....	6.16	237,216	237,216
Davis	63.29	25,380	25,380	14,937	7.07	....	....	7.07	105,641	105,641
Decatur	58.70	25,472	25,472	19,686	7.63	....	....	7.63	150,327	150,327
Delaware	59.30	10,140	10,140	40,813	6.25	....	....	6.25	255,372	255,372
Des Moines	61.64	15,041	15,041	22,542	6.43	....	....	6.43	144,995	144,995
Dickinson	36.35	3,381	3,381	7,443	6.18	....	....	6.18	47,021	47,021
Dubuque	44.05	6,476	6,476	43,513	4.00	....	....	4.00	174,076	174,076
Emmet	37.92	5,157	5,157	11,357	6.30	....	....	6.30	71,581	71,581
Fayette	48.21	7,183	7,183	42,702	6.29	....	....	6.29	268,600	268,600
Floyd	50.00	4,824	4,824	27,838	6.00	....	....	6.00	164,068	164,068

Franklin	46.73	5,608	5,608	45,569	5.39	....	....	5 39	245,876	245,876
Fremont	63.72	96,136	96,136	29,708	5.85	....		5.85	173,398	173,398
Greene	49 19	10,920	10,920	29,156	5.87	....	....	5.87	171,312	171,312
Grundy	56.90	15,155	15,155	48,324	5 89	....	....	5.89	284,781	284,781
Guthrie	50 50	21,718	21,718	35,040	6.20	..	....	6 20	217,166	217,166
Hamilton	43.45	15,197	15,197	29,137	6.11	....	....	6.11	178,155	178,155
Hancock	35.16	6,146	6,146	21,517	4.00	....	....	4.00	86,430	86,430
Hardin	51.62	9,551	9,551	42,744	6.17	..	....	6 17	263,773	263,773
Harrison	48.89	42,881	42,881	44,778	6 11	....	....	6.11	273,488	273,488
Henry	55.34	24,795	24,795	25,416	6.50	....	..	6.50	165,3 8	165,328
Howard	41.32	2,066	2,066	15,382	6.10	.....	....	6.10	93,846	93,846
Humboldt	42 33	7,324	7,324	28,120	5.63	..		5 63	162,114	162,114
Ida	50.57	21,470	21,470	48,357	4.16	....	..	4 16	201,590	201,590
Iowa	52.13	39,997	39,997	55,592	5 59	....	....	5.59	511,011	311,011
Jackson	58,39	13,314	13,314	46,571	6.90	....	..	6.90	321,941	321,941
Jasper	62.10	47,996	47,996	63,631	5.75	....	....	5.75	366,181	366,181
Jefferson	79 10	14,372	14,372	24,141	7.54	....	....	7.54	182,112	182,112
Johnson	68.17	51,743	51,743	57,457	6.95	....		6.95	399,463	399,463
Jones	60.00	18,455	18,455	49,967	6 00	...	....	6.00	300,808	300,808
Keokuk	63 85	48,212	48,212	46,379	6 26	...	..	6.26	290,876	290,876
Kossuth	39.16	9,713	9,713	27,835	6.03	..	....	6.03	167,965	167,965
Lee	61.45	28,182	28,182	12,977	7.18	..	..	7.18	93,129	93,129
Linn	53 73	23,593	23,593	48,226	6.98	....	..	6.98	336,482	336,482
Louisa	72.08	34,454	34,454	27,712	6.26	..	...	6.26	193,456	193,456
Lucas	59.10	21,812	21,812	19,726	7.22		....	7.22	130,276	130,276
Lyon	39.52	5,970	5,970	34,545	5.09	..	....	5.09	176,088	176,088
Madison	50.72	27,644	27,644	39,101	6.67	..		6.67	261,108	261,108
Mahaska	57 75	42,082	42,082	42,914	6.92	...		6 92	297,100	297,100
Marion	66.87	47,008	47,008	37,327	7.67	....	....	7.67	286,376	286,376
Marshall	58 38	18,622	18,622	44,414	6.40	....	..	6.40	283,069	283,069
Mills	65.83	58,328	58,328	30,270	6 61			6.61	200,308	200,308
Mitchell	37.45	2,884	2,884	19,045	5.63	....	....	5.63	107,260	107,260
Monona	51.07	49,846	49,846	37,900	5 60	...	....	5 60	212,266	212,266
Monroe	58.04	22,811	22,811	12,423	7.07	....	..	7.07	87,862	87,862
Montgomery	54 80	24 445	24,445	44,515	5.84	..	....	5.84	260,200	260,200
Muscatine	68.48	25,680	25,680	33,569	6.29	..	....	6.29	221,030	221,030
O'Brien	39.22	6,432	6,432	38,143	5.44	....	..	5.44	207,356	207,356
Osceola	34.63	4,156	4,156	12,931	4 16	..	...	4 16	53,728	53,728
Page	62 72	67,488	67,488	49,126	6.75	....	....	6 75	331,598	331,598
Palo Alto	34.92	5,517	5,517	16,077	5.00		....	5.00	80,504	80,504
Plymouth	43.56	21,128	21,128	57,022	4.34	...	....	4 34	247,712	247,712
Pocahontas	40 42	12,452	12,452	27,085	5 64	....	....	5.64	152,828	152,828
Polk	64.00	48,520	48,520	30,279	6.80	....	..	6.80	203,475	203,475
Pottawattamie	59.93	79,110	79,110	76,683	6 00	....	..	6 00	460,620	460,620
Poweshiek	53.01	35,622	35,622	62,554	5 94	....	...	5.94	371,833	371,833
Ringgold	57.62	44,652	44,652	28,624	6 83	....	....	6.83	195,413	195,413
Sac	47.74	22,772	22,772	42,362	6.07	....	...	6.07	257,080	257,080
Scott	56.38	23,960	23,960	47,681	6 27	....	....	6.27	298,939	298,939
Shelby	51.48	30,684	30,684	59,222	5 72	....	....	5 72	339,055	339,055
Sioux	55.28	24,380	24,380	60,929	6.21	....	....	6 21	378,740	378,740

STATEMENT NO. 54—PART 2—CONTINUED.

COUNTIES.	MULES.			SWINE OVER SIX MONTHS OLD.						
	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Story	$ 59 23	$ 31,396	$ 31,396	$ 34,124	$ 6.24		..	$ 6.24	$ 213,124	$ 213,124
Tama	60.23	21,624	21,624	65,427	5 75	....	...	5 75	376,620	376,620
Taylor	59 83	36,558	36,558	40,978	5.90	..	..	5.90	239,903	239,903
Union	54.48	30,512	30,512	19,512	6.23	....	..	6 23	121,716	121,716
Van Buren	47.00	15,540	15,540	12,711	6.00	..	...	6 00	76,155	76,155
Wapello	46 03	26,100	26,100	19,045	5.65	....	....	5 65	117,711	117,711
Warren	65.50	35,967	35,967	38,896	7.25	..	....	7.25	273,089	273,089
Washington	65.97	52 843	52,843	44,265	6.58	..	.	6 58	291,586	291,586
Wayne	77 00	43,816	43,816	22,359	5.00	..	....	5.00	129,552	129,552
Webster	46.83	18,125	18,125	28,359	5.02	....	....	5.02	142,405	142,405
Winnebago	50.78	3,860	3,860	14,971	5.18	....	....	5.18	77,608	77,608
Winneshiek	42.84	1,928	1,928	49,868	5.97		....	5.97	297,644	297,644
Woodbury	40.40	35,671	35,671	36,812	4.20	....	....	4 20	154,893	154,893
Worth	47.27	1,743	1,743	14,620	6.22	....	....	6.22	91,013	91,013
Wright	36.72	9,180	9,180	34,002	5.38	....	....	5.38	182,844	182,844
Total	$55.67	$2,330,164	$2,330,164	3,705,234	$ 5.89	....		$ 5.89	$ 21,841,500	$21,841,500

STATEMENT No. 54, PART 2—CONTINUED.

COUNTIES.	SHEEP OVER 6 MONTHS OLD.							GOATS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value	Adjusted actual value.	Number.	Reported average value.	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value
Adair	9,279	$ 3.27	....	....	$ 3.27	$ 30,308	$ 30,308	133	$ 2.44	....	....	$ 2.44	$ 324	$ 324
Adams	14,746	2.84	....	....	2.84	41,934	41,934	5	2.60	....	....	2.60	13	13
Allamakee	4,766	3.47	....	...	3.47	16,568	16,568	158	3.47	....	..	3.47	549	549
Appanoose	6,557	3.04	....	....	3.04	19,951	19,951	.....	.....	....	....	.....	.....	.....
Audubon	1,701	4.14	....	....	4.14	7,046	7,046	115	3.45	..	....	3.45	396	396
Benton	5,542	3.60	....	....	3.60	19,797	19,797	135	4.00	...	..	4.00	512	512
Black Hawk	5,510	3.67	....	....	3.67	20,227	20,227	27	3.41	....	....	3.41	92	92
Boone	2,143	4.00	....	....	4.00	9,000	9,000	.....	.....	....	....	.....	.....	.....
Bremer	2,436	3.75	....	....	3.75	9,072	9,072	3	2.75	...	..	2.75	8	8
Buchanan	5,890	3.93	....	....	3.93	23,148	23,148	19	3.37	....	....	3.37	64	64
Buena Vista	5,314	3.03	....	....	3.03	16,114	16,114	3	4.00	....	....	4.00	12	12
Butler	5,894	3.81	....	....	3.81	22,448	22,448	106	4.00	....	....	4.00	424	424
Calhoun	4,849	3.73	....	....	3.73	18,132	18,132	10	4.40	....	....	4.40	44	44
Carroll	2,878	3.26	....	....	3.26	9,373	9,373	.....	.....	....	....	.....	.....	.....
Cass	9,902	3.76	....	.	3.76	37,274	37,274	333	4.00	....	....	4.00	1,332	1,332
Cedar	15,804	3.85	....	....	3.85	60,830	60,830	96	3.79	...	....	3.79	364	364
Cerro Gordo	23,016	2.27	....	....	2.27	52,293	52,293	.....	.....	....	....	.....	.....	.....
Cherokee	2,780	3.60	....	....	3.60	10,000	10,000	.....	.....	....	....	.....	.....	.....
Chickasaw	4,148	3.70	....	....	3.70	15,365	15,365	18	3.22	....	....	3.22	58	58
Clarke	6,123	3.38	....	...	3.38	20,132	20,132	1,127	2.40	....	....	2.40	2,844	2,844
Clay	15,970	2.92	....	....	2.92	46,748	46,748	347	2.89	....	....	2.89	1,006	1,006
Clayton	9,841	3.86	....	....	3.86	38,025	38,025	336	3.99	....	....	3.99	1,341	1,341
Clinton	3,858	3.22	....	....	3.22	12,432	12,432	11	2.45	....	....	2.45	28	28
Crawford	7,468	3.17	....	....	3.17	23,626	23,626	33	4.20	...	....	4.20	138	138
Dallas	5,620	4.01	....	....	4.01	22,551	22,551	.....	.....	....	....	.....	.....	.....
Davis	31,662	2.83	....	....	2.83	89,848	89,848	6	7.33	....	....	7.33	44	44
Decatur	10,700	3.10	....	....	3.10	33,287	33,287	574	3.45	....	....	3.45	1,973	1,973
Delaware	5,921	3.90	....	....	3.90	23,116	23,116	17	4.00	....	....	4.00	68	68
Des Moines	3,882	3.47	....	....	3.47	13,492	13,492	5	2.80	....	....	2.80	14	14
Dickinson	9,166	3.53	....	....	3.53	32,294	32,294	8	4.13	....	...	4.13	25	25
Dubuque	5,059	4.00	....	....	4.00	20,251	20,251	35	4.00	....	....	4.00	140	140
Emmet	9,697	3.36	....	....	3.36	32,723	32,723	.....	.....	....	....	.....	.....	.....
Fayette	9,132	3.94	....	....	3.94	35,952	35,952	223	3.06	.....	....	3.06	682	682
Floyd	15,173	3.00	....	....	3.00	41,170	41,170	7	3.00	....	....	3.00	20	20

STATEMENT No. 54—Part 2—Continued.

Counties.	Sheep over 6 months old.							Goats.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Franklin	8,267	$ 3.01	....	..	$ 3.01	$ 24,914	$ 24,914	5	$ 2 80	....	....	$ 2.80	$ 14	$ 14
Fremont	1,788	2.68	....	....	2 68	44,796	44,796	.....	.....	....	....	.....	.....	.....
Greene	3,248	3.93	....	....	3.93	12,792	12,792	.....	.....	....	....	.....	.....	.....
Grundy	5,738	2.88	....	....	2.88	16,532	16,532	.....	.....	....	....	.....	.....	.....
Guthrie	8,731	2 85	....	....	2.85	25,022	25,022	571	3.25	....	....	3.25	1,859	1,859
Hamilton	4,714	3.55	..	....	3.55	16,725	16,725	.....	.....	....	....	.....	.....	.....
Hancock	2,621	4.00	....	....	4.00	10,492	10,492	.....	.....	....	....	.....	.....	.....
Hardin	8,823	3.78	....	....	3.78	33,409	33,409	5	5.80	....	....	5.80	24	24
Harrison	1,491	3.12	....	....	3 12	5,399	5,399	438	3.61	....	....	3.61	1,364	1,364
Henry	17,085	3 35	....	....	3.35	57,377	57,377	127	2 67	....	....	2 67	340	340
Howard	7,988	3.91	....	....	3.91	31,251	31,251	.....	.....	....	....	.....	.....	.....
Humboldt	5,771	3.02	....	....	3.02	17,409	17,409	.....	.....	....	....	.....	.....	.....
Ida	1,950	2.85	...	....	2.85	5,601	5,601	95	2.12	....	....	2.12	202	202
Iowa	8,426	3.06	....	....	3.06	25,861	25,861	115	3.73	....	....	3.73	430	430
Jackson	5,106	3 70	....	....	3.70	18,905	18,905	716	3.35	....	....	3.35	2,402	2,402
Jasper	16,885	3.60	....	....	3 60	61,126	61,126	.....	.....	....	....	.....	.....	.....
Jefferson	9,684	3.12	....	....	3,12	30,304	30,304	.....	.....	....	....	.....	.....	.....
Johnson	12,714	4.03	....	....	4.03	51,248	51,248	.....	.....	....	....	.....	.....	.....
Jones	4,867	3.87	....	....	3.87	18,875	18,875	159	2.74	....	....	2 74	436	436
Keokuk	10,593	3 70	....	....	3 70	39,284	39,284	.....	.....	....	....	.....	.....	.....
Kossuth	6,619	3.50	....	....	3 50	24,163	24,163	.....	.....	....	....	.....	.....	.....
Lee	13,191	3.13	....	....	3.13	41,402	41,402	24	2.54	....	....	2.54	61	61
Linn	7,966	3.65	...	....	3.65	29,095	29,095	199	1.03	....	....	1.03	634	634
Louisa	3,367	3 36	....	....	3.36	11,328	11,328	.....	.....	....	....	.....	.....	.....
Lucas	18,043	2.69	....	....	2 69	53,212	53,212	234	2.98	....	....	2 98	698	698
Lyon	6,383	3 00	....	....	3.00	19,147	19,147	.....	.....	....	....	.....	.....	.....
Madison	10,103	3 95	....	....	3.95	39,952	39,952	2,124	3 18	....	....	3.18	6,752	6,752
Mahaska	18,510	4.15	....	....	4 15	77,292	77,292	.....	.....	....	....	.....	.....	.....
Marion	19,459	3.77	....	....	3.77	73,486	73,486	147	3 86	....	....	3.86	568	568
Marshall	14,859	3.12	....	....	3 12	46,334	46,334	.....	.....	....	....	.....	.....	.....
Mills	2,555	2.72	....	....	2 72	6,972	6,972	.....	.....	....	....	.....	.....	.....
Mitchell	7,418	3.11	....	...	3.11	23,080	23,080	.....	.....	....	....	.....	.....	.....
Monona	519	2.71	....	....	2.71	1,509	1,509	211	3.93	....	....	3.93	831	831
Monroe	6,255	2.98	....	....	2.98	18,662	18,662	1,109	2 28	....	....	2 28	2,532	2,532

Montgomery	2,027	3.96	....	....	3.96	8,100	8,100	206	3.49	....	....	3.49	720	720
Muscatine	3,239	6.58	....	....	6.58	14,782	14,782	.....	.....	....	....	.....	.....	.....
O'Brien	26,895	2.79	....	....	2.79	75,231	75,231	.....	.....	....	....	.....	.....	.....
Osceola	5,853	3.03	....	....	3.03	17,735	17,735	1	2.00	....	....	2.00	2	2
Page	10,137	3.42	....	....	3.42	34,670	34,670	587	2.71	....	....	2.71	1,589	1,589
Palo Alto	5,364	3.02	....	....	3.02	16,081	16,081	1	4.00	....	....	4.00	4	4
Plymouth	2,186	3.09	....	....	3.09	6,769	6,769	40	2.90	....	....	2.90	116	116
Pocahontas	6,160	3.49	....	....	3.49	21,508	21,508	.....	.....	....	....	.....	.....	.....
Polk	5,457	3.00	....	....	3.00	17,141	17,141	.....	.....	....	....	.....	.....	.....
Pottawattamie	4,928	3.59	....	....	3.59	17,668	17,668	231	2.13	....	....	2.13	496	496
Poweshiek	20,537	2.67	....	....	2.67	54,995	54,995	.....	.....	....	....	.....	.....	.....
Ringgold	9,868	2.85	....	....	2.85	28,112	28,112	444	1.88	....	....	1.88	835	835
Sac	14,864	2.94	....	....	2.94	43,723	43,723	.....	.....	....	....	.....	.....	.....
Scott	2,029	3.71	....	....	3.71	7,543	7,543	.....	.....	....	....	.....	.....	.....
Shelby	6,506	3.23	....	....	3.23	21,054	21,054	33	3.15	....	....	3.15	104	104
Sioux	10,913	3.06	....	....	3.06	33,399	33,399	79	.....	....	....	.....	1,091	1,091
Story	5,496	3.71	....	....	3.71	20,430	20,430	.....	.....	....	.....	.....	.....	.....
Tama	9,956	3.50	....	....	3.50	34,844	34,844	476	2.31	....	.	2.31	1,092	1,092
Taylor	7,463	3.65	....	....	3.65	27,281	27,281	381	3.22	....	....	3.22	1,228	1,228
Union	6,777	3.19	....	....	3.19	21,673	21,673	230	3.50	....	....	3.50	804	804
Van Buren	43,987	3.00	....	....	3.00	125,176	125,176	.....	.....	....	....	.....	.....	.....
Wapello	12,622	2.90	....	....	2.90	36,589	36,589	.....	.....	....	....	.....	.....	.....
Warren	8,555	3.50	....	....	3.50	31,312	31,312	.....	.....	....	....	.....	.....	.....
Washington	5,188	3.61	....	....	3.61	18,729	18,729	142	4.40	....	....	4.40	625	625
Wayne	7,182	2.00	....	....	2.00	17,864	17,864	.....	.....	....	....	.....	.....	.....
Webster	3,408	3.99	....	....	3.99	13,620	13,620	.....	.....	....	....	.....	.....	.....
Winnebago	4,512	2.90	....	....	2.90	13,128	13,128	9	4.00	....	....	4.00	36	36
Winneshiek	8,456	3.74	....	....	3.74	31,620	31,620	.....	.....	....	....	.....	.....	.....
Woodbury	4,089	3.10	....	....	3.10	12,683	12,683	23	3.82	....	.....	3.82	88	88
Worth	5,422	3.43	....	....	3.43	18,635	18,635	5	4.00	....	....	4.00	20	20
Wright	7,075	2.07	....	....	2.07	14,636	14,636	15	3.00	....	....	3.00	45	45
Total	341,324	$ 3.32	....	....	$ 3.32	$ 2,794,214	$ 2,794,214	13,072	$ 3.10	....	....	$ 3.10	$ 40,557	$ 40,557

RECAPITULATION OF STATEMENT No. 54—Parts 1 and 2.

COUNTIES.	Reported actual value personal property other than live stock.	Adjusted actual value personal property other than live stock.	Reported actual value live stock.	Adjusted actual value live stock.	Reported actual value personal property.	Adjusted actual value personal property.	Reported taxable value personal property.	Adjusted taxable value personal property.
Adair	$ 987,260	$ 987,260	$ 1,946,821	$ 1,916,821	$ 2,934,081	$ 2,934,081	$ 733,520	$ 733,520
Adams	915,679	915,679	1,440,269	1,440,269	2,355,948	2,355,948	588,987	588,987
Allamakee	1,570,812	1,570,812	1,162,561	1,162,561	2,733,373	2,733,373	683,343	683,343
Appanoose	2,018,149	2,048,149	1,607,519	1,607,519	3,655,668	3,655,668	913,467	913,967
Audubon	1,095,745	1,095,745	1,713,471	1,713,471	2,809,216	2,809,216	702,304	702,304
Benton	3,257,285	3,257,285	2,426,061	2,426,061	5,683,346	5,683,346	1,420,836	1,420,836
Black Hawk	5,402,347	5,402,347	2,119,765	2,119,765	7,522,112	7,522,112	1,880,528	1,880,528
Boone	2,248,091	2,248,091	1,607,998	1,607,998	3,856,089	3,856,089	964,022	964,022
Bremer	2,242,648	2,242,648	1,434,208	1,434,208	3,676,856	3,676,856	919,214	919,214
Buchanan	2,652,136	2,652,136	1,802,064	1,802,064	4,454,200	4,454,200	1,113,550	1,113,550
Buena Vista	1,598,480	1,598,480	1,611,660	1,611,660	3,210,140	3,210,140	802,535	802,535
Butler	1,944,492	1,944,492	1,653,332	1,653,332	3,597,824	3,597,824	899,456	899,456
Calhoun	1,452,188	1,452,188	1,522,712	1,522,712	2,974,900	2,974,900	743,725	743,725
Carroll	1,106,397	1,106,397	1,567,327	1,567,327	2,673,724	2,673,724	668,431	668,431
Cass	1,919,838	1,919,838	2,189,178	2,189,178	4,109,016	4,109,016	1,027,254	1,027,254
Cedar	3,278,785	3,278,785	2,355,699	2,355,699	5,634,484	5,634,484	1,408,621	1,408,621
Cerro Gordo	2,127,606	2,127,606	1,478,259	1,478,259	3,605,865	3,605,865	901,466	901,466
Cherokee	1,063,067	1,063,067	2,000,889	2,000,889	3,063,956	3,063,956	765,989	765,989
Chickasaw	1,475,440	1,475,440	1,186,810	1,186,810	2,662,250	2,662,250	665,562	665,562
Clarke	1,006,385	1,006,385	1,409,560	1,409,560	2,415,945	2,415,945	603,986	603,986
Clay	921,311	921,311	1,395,492	1,395,492	2,316,803	2,316,803	579,201	579,201
Clayton	3,800,269	3,800,269	2,159,838	2,159,838	5,960,107	5,960,107	1,490,026	1,490,026
Clinton	5,217,890	5,217,890	2,705,562	2,705,562	7,923,452	7,923,452	1,980,863	1,980,863
Crawford	1,393,198	1,393,198	2,503,659	2,503,659	3,896,857	3,896,857	974,214	974,214
Dallas	2,505,155	2,505,155	2,190,238	2,190,238	4,695,393	4,695,393	1,173,848	1,173,848
Davis	1,268,680	1,268,680	1,393,546	1,393,546	2,662,232	2,662,232	665,558	665,558
Decatur	1,416,536	1,416,536	1,534,187	1,534,187	2,950,723	2,950,723	737,681	737,681
Delaware	2,084,820	2,084,820	1,774,292	1,774,292	3,859,112	3,859,112	964,778	964,778
Des Moines	5,084,090	5,084,090	1,196,656	1,196,656	6,280,746	6,280,746	1,570,186	1,570,186
Dickinson	632,592	632,592	684,130	681,130	1,316,722	1,316,722	329,181	329,181
Dubuque	9,545,082	9,545,082	1,658,962	1,658,962	11,204,044	11,204,044	2,801,011	2,801,011
Emmet	721,936	721,936	799,300	799,300	1,521,236	1,521,236	380,309	380,309
Fayette	2,613,938	2,613,938	2,208,370	2,208,370	4,822,308	4,822,308	1,205,577	1,205,577
Floyd	2,198,907	2,198,907	1,442,341	1,442,341	3,641,248	3,641,248	910,312	910,312
Franklin	1,107,744	1,107,744	1,795,139	1,795,139	2,902,883	2,902,883	725,721	725,721

Fremont	1,986,808	1,986,808	1,568,840	1,568,840	3,555,648	3,555,648	888,912	888,912
Greene	1,470,344	1,470,344	1,631,696	1,631,696	3,102,040	3,102,040	775,510	775,510
Grundy	1,694,467	1,694,467	1,913,854	1,913,854	3,608,321	3,608,321	902,080	902,080
Guthrie	1,576,615	1,576,615	1,901,061	1,901,061	3,477,676	3,477,676	869,419	869,419
Hamilton	1,871,184	1,871,184	1,660,769	1,660,769	3,531,953	3,531,953	882,988	882,988
Hancock	878,134	878,134	1,116,114	1,116,114	1,994,248	1,994,248	498,562	498,562
Hardin	3,328,980	3,328,980	1,821,469	1,821,469	5,150,449	5,150,449	1,287,612	1,287,612
Harrison	2,362,581	2,362,581	1,970,224	1,970,224	4,332,805	4,332,805	1,083,201	1,083,201
Henry	2,788,820	2,788,820	1,364,716	1,364,716	4,153,536	4,153,536	1,038,384	1,038,384
Howard	1,323,080	1,323,080	1,143,866	1,143,866	2,466,946	2,466,946	616,736	616,736
Humbolt	1,292,801	1,292,801	1,126,671	1,126,671	2,419,472	2,419,472	604,868	604,868
Ida	946,703	946,703	1,572,136	1,572,136	2,518,839	2,518,839	629,709	629,709
Iowa	2,540,108	2,540,108	1,961,237	1,961,237	4,501,345	4,501,345	1,125,336	1,125,336
Jackson	2,977,781	2,977,781	1,947,129	1,947,129	4,924,910	4,924,910	1,231,227	1,231,227
Jasper	3,527,236	3,527,236	2,811,900	2,811,900	6,339,136	6,339,136	1,584,784	1,584,784
Jefferson	2,188,637	2,188,637	1,478,005	1,478,005	3,666,642	3,666,642	916,661	916,661
Johnson	4,131,696	4,131,696	2,538,709	2,538,709	6,670,405	6,670,405	1,667,601	1,667,601
Jones	2,936,678	2,936,678	2,284,933	2,284,933	5,221,611	5,221,611	1,305,403	1,305,403
Keokuk	3,482,820	3,482,820	2,192,372	2,192,372	5,675,192	5,675,192	1,418,798	1,418,798
Kossuth	1,763,749	1,763,749	1,835,200	1,835,200	3,598,949	3,598,949	899,737	899,737
Lee	3,676,570	3,676,570	1,307,246	1,307,246	4,983,816	4,983,816	1,245,954	1,245,954
Linn	5,946,524	5,946,524	2,495,060	2,495,060	8,441,584	8,441,584	2,110,396	2,110,396
Louisa	1,376,828	1,376,828	1,339,284	1,339,284	2,716,112	2,716,112	679,028	679,028
Lucas	1,001,167	1,001,167	1,295,876	1,295,876	2,297,043	2,297,043	574,261	574,261
Lyon	798,370	798,370	1,278,935	1,278,935	2,077,305	2,077,305	519,326	519,326
Madison	1,453,632	1,453,632	1,921,480	1,921,480	3,375,112	3,375,112	843,778	843,778
Mahaska	3,158,150	3,158,159	2,049,861	2,049,861	5,208,020	5,208,020	1,302,005	1,302,005
Marion	2,667,598	2,667,598	2,197,199	2,197,199	4,864,797	4,864,797	1,216,199	1,216,199
Marshall	2,953,332	2,953,332	2,166,740	2,166,740	5,120,072	5,120,072	1,280,018	1,280,018
Mills	2,038,382	2,038,382	1,695,746	1,695,746	3,734,128	3,734,128	933,532	933,532
Mitchell	2,172,844	2,172,844	1,252,860	1,252,860	3,425,704	3,425,704	856,426	856,426
Monona	1,147,702	1,147,702	2,028,158	2,028,158	3,175,860	3,175,860	793,965	793,965
Monroe	1,323,787	1,323,787	1,083,741	1,083,741	2,407,528	2,407,528	601,882	601,882
Montgomery	1,527,641	1,527,641	1,558,532	1,558,532	3,086,173	3,086,173	771,543	771,543
Muscatine	3,978,391	3,978,391	1,565,045	1,565,045	5,543,436	5,543,436	1,385,859	1,385,859
O'Brien	1,312,793	1,312,793	1,643,985	1,643,985	2,956,778	2,956,778	739,194	739,194
Osceola	503,552	503,552	605,580	605,580	1,109,132	1,109,132	277,283	277,283
Page	2,805,358	2,805,358	2,197,778	2,197,778	5,003,136	5,003,136	1,250,784	1,250,784
Palo Alto	1,239,951	1,239,951	1,064,828	1,064,828	2,304,779	2,304,779	576,195	576,195
Plymouth	1,537,744	1,537,744	2,205,680	2,205,680	3,743,424	3,743,424	935,856	935,856
Pocahontas	1,245,884	1,245,884	1,501,312	1,501,312	2,747,196	2,747,196	686,799	686,799
Polk	10,926,994	10,926,994	2,125,181	2,125,181	13,052,175	13,052,175	3,263,044	3,263,044
Pottawattamie	4,241,834	4,241,834	3,973,362	3,973,362	8,215,196	8,215,196	2,053,799	2,053,799
Poweshiek	2,670,282	2,670,282	2,320,057	2,320,057	4,990,339	4,990,339	1,247,585	1,247,585
Ringgold	1,070,845	1,070,845	1,726,227	1,726,227	2,797,072	2,797,072	699,268	699,268
Sac	1,711,080	1,711,080	2,104,548	2,104,548	3,815,628	5,815,628	953,907	953,907
Scott	14,657,208	14,657,208	1,826,296	1,826,296	16,483,504	16,483,504	4,120,876	4,120,876
Shelby	1,346,687	1,346,687	2,118,209	2,118,209	3,464,896	3,464,896	866,224	866,224
Sioux	1,648,986	1,648,986	2,198,677	2,198,677	3,847,663	3,847,663	961,916	961,916
Story	2,863,914	2,863,914	1,838,314	1,838,314	4,702,228	4,702,228	1,175,557	1,175,557

RECAPITULATION OF STATEMENT No. 54—PARTS 1 AND 2—CONTINUED.

COUNTIES.	Reported actual value personal property other than live stock.	Adjusted actual value personal property other than live stock.	Reported actual value live stock.	Adjusted actual value live stock.	Reported actual value personal property.	Adjusted actual value personal property.	Reported taxable value personal property.	Adjusted taxable value personal property.
Tama	$ 2,435,092	$ 2,435,092	$ 2,640,658	$ 2,640,658	$ 5,075,750	$ 5,075,750	$ 1,268,937	$ 1,268,937
Taylor	1,759,825	1,759,825	1,747,569	1,747,569	3,507,394	3,507,394	876,848	876,848
Union	1,320,007	1,320,007	1,352,506	1,352,506	2,672,513	2,672,513	668,128	668,128
Van Buren	1,617,261	1,617,261	1,229,960	1,229,960	2,847,221	2,847,221	711,805	711,805
Wapello	3,049,428	3,049,428	1,058,059	1,058,059	4,107,487	4,107,487	1,026,872	1,026,872
Warren	2,176,527	2,176,527	2,208,379	2,208,379	4,384,906	4,384,906	1,096,226	1,096,226
Washington	3,877,326	3,877,326	1,998,220	1,998,220	5,875,546	5,875,546	1,468,886	1,468,886
Wayne	2,079,176	2,079,176	1,783,916	1,783,916	3,863,092	3,863,092	965,773	965,773
Webster	2,922,875	2,922,875	1,863,005	1,863,005	4,785,880	4,785,880	1,196,470	1,196,470
Winnebago	907,836	907,836	889,488	889,488	1,797,324	1,797,324	449,331	449,331
Winneshiek	2,438,300	2,438,300	1,892,152	1,892,152	4,330,452	4,330,452	1,082,613	1,082,613
Woodbury	5,905,578	5,905,578	2,189,932	2,189,932	8,095,510	8,095,510	2,023,878	2,023,878
Worth	893,406	893,406	994,397	994,397	1,887,803	1,887,803	471,951	471,951
Wright	1,398,403	1,398,403	1,310,917	1,310,917	2,709,320	2,709,320	677,330	677,330
Total	$242,759,285	$242,759,285	$173,363,731	$173,363,731	$416,123,016	$416,123,016	$104,030,797	$104,030,797

STATEMENT No. 55.

Showing conveyances of lands.

COUNTIES.	* Highest price paid.	† Lowest price paid.	‡ Number acres sold.	§ Consideration received.	¶ Average value.
Adair	$ 97.50	$ 8.00	35,712	$ 1,116,440	$ 31.26
Adams	200.00	4 50	38,746	1,477,141	38 00
Allamakee	77 50	1.25	29,935	568,153	19 11
Appanoose	50.00	12.00	10,743	312,173	29 60
Audubon	75 00	23.50	27,103	1,019,982	37 63
Benton	72 50	10 00	17,852	856,627	47.75
Black Hawk	94 74	15 22	10,481	471,294	44 96
Boone	135 00	5.00	19,364	837,352	43.24
Bremer	87 50	12 50	16,140	717,991	44.49
Buchanan	75 00	20 00	27,475	1,036,943	37 74
Buena Vista	80 00	25 00	23,422	1,049,436	44 80
Butler	70 50	10.00	46,411	2,004,667	43 19
Calhoun	75 00	17.00	41,007	1,484,386	36.19
Carroll	60 00	20 00	22,572	925,374	41 00
Cass	85 00	18.75	29,388	1,253,398	42 64
Cedar	90 00	11.00	14,562	763,048	52.40
Cerro Gordo	65 00	20 00	30,894	1,165,304	42.50
Cherokee	65 00	25 00	26,000	910,000	35 00
Chickasaw	115 00	10.00	24,918	1,030,606	41.35
Clarke	120 00	5.00	23,980	740,494	30 87
Clay	72 75	12.50	31,014	1 090,013	35 14
Clayton	62 50	1.13	31,507	739,046	23.45
Clinton	100 00	6 50	3,260	163,250	49 75
Crawford	70 00	12 50	24,332	858,552	35 28
Dallas	250 00	8.00	17,334	747,501	43 70
Davis	60 00	3 00	16,557	439,713	26.55
Decatur	125 00	10 00	36,175	886,529	24 50
Delaware	83 00	10.00	15 226	611,581	40 16
Des Moines	167 00	1 25	15,513	560,970	36.16
Dickinson	60.00	10.00	39,653	1,120,589	28.25
Dubuque	75.00	5.00	17,481	638,543	36 53
Emmet	60 00	12 50	23,175	680,673	29.47
Fayette	59 36	11.25	38,976	1,417,539	36 37
Floyd	102 50	19.35	19,915	827,844	42 00
Franklin	60 00	20 00	27,460	1,082,120	39 41
Fremont	75 00	25 00	22,391	850,858	38 00
Greene	55.00	25.00	29,277	1,131,101	38 63
Grundy	75 00	40 00	18,357	974,651	53.09
Guthrie	90 00	4 00	30,331	874,444	28 80
Hamilton	65 00	12.00	24,002	877,864	36.57
Hancock	62 50	12.50	59,139	2,192,573	37 07
Hardin	65 00	30 00	22,601	1,075,392	44 68
Harrison	140 00	15.00	44 034	1,271,819	28.88
Henry	101 25	3 88	17,284	722,840	41 82
Howard	72 00	15.00	27,970	986,140	35 25
Humboldt	70.00	18.00	31,863	1,261,251	39 57
Ida	65 00	27.00	20,240	900,680	44.50
Iowa	2 0.00	3 83	19,400	796,947	41 07
Jackson	64.45	.87	18,811	570,993	30.34
Jasper	240 00	8 00	21,438	958,708	44 72
Jefferson	62 50	13.75	22,352	685,073	30 64
Johnson	106 25	23.33	13,228	638,903	48.29
Jones	85 00	6.00	11,296	338,729	30 00
Keokuk	187.50	6 25	17,103	692,324	40.48
Kossuth	56.25	13.75	58,770	1,844,717	31.00

STATEMENT No. 55—CONTINUED.

COUNTIES.	*Highest price paid.	†Lowest price paid.	‡Number acres sold	§Consideration received.	¶Average value.
Lee	$ 60.00	$ 5.00	13,679	$ 382,193	$ 27.94
Linn	400.00	4.33	28,202	1,289,219	45.71
Louisa	200.00	3.00	15,300	563,966	36.86
Lucas	75.00	11.25	21,575	630,137	24.57
Lyon	65.00	25.00	35,397	1,238,895	35.00
Madison	70.00	10.00	36,912	1,139,996	30.88
Mahaska	10.00	4.00	27,051	1,422,681	52.50
Marion	75.00	11.00	24,494	915,889	37.39
Marshall	125.00	17.50	19,028	875,302	46.00
Mills	65.00	11.25	16,116	751,977	46.75
Mitchell	70.00	20.00	19,805	838,178	42.82
Monona	52.50	12.50	46,244	1,165,947	25.21
Monroe	100.00	10.00	12,182	326,825	26.82
Montgomery	200.00	17.00	21,143	986,825	46.00
Muscatine	80.00	5.00	12,553	593,319	47.26
O'Brien	86.20	2.50	31,483	1,224,267	38.89
Osceola	57.00	20.00	24,465	791,498	32.35
Page	118.50	16.00	24,444	1,248,000	51.05
Palo Alto	66.00	6.00	56,064	1,683,001	30.00
Plymouth	87.50	9.00	45,035	1,684,375	37.40
Pocahontas	100.00	10.00	41,382	1,402,641	36.06
Polk	125.00	12.50	14,403	686,225	47.05
Pottawattamie	80.00	12.50	35,187	1,504,005	42.74
Poweshiek	77.14	22.50	26,163	1,181,680	45.16
Ringgold	60.00	10.00	35,296	1,033,611	29.28
Sac	100.00	18.00	22,185	853,186	38.46
Scott	175.00	10.70	12,051	671,559	55.73
Shelby	66.67	7.50	22,815	896,860	39.38
Sioux	65.00	15.75	35,606	1,433,637	40.00
Story	65.50	25.00	28,391	1,330,543	46.86
Tama	100.00	20.00	28,272	1,227,349	43.41
Taylor	60.00	10.00	35,444	1,303,477	36.00
Union	75.00	12.50	23,150	826,128	35.68
Van Buren	59.00	10.00	12,400	427,800	34.50
Wapello	60.00	10.00	17,938	619,069	34.50
Warren	170.00	8.00	26,446	906,321	34.35
Washington	123.00	3.00	18,326	788,092	43.00
Wayne	62.00	15.00	17,000	515,065	30.00
Webster	57.64	9.00	35,257	1,474,391	41.81
Winnebago	56.25	15.50	28,638	959,155	33.49
Winneshiek	87.50	8.75	18,014	586,182	32.54
Woodbury	83.33	6.25	64,154	1,825,760	28.43
Worth	55.00	26.00	11,467	494,981	43.16
Wright	52.50	23.33	42,760	1,710,400	40.00
Total	.....	.....	2,588,087	$95,761,926	$ 37.00

*Showing the highest price per acre paid for farm land during the 12 months previous to the assessment of 1901.

†Showing the lowest price per acre paid for farm land during the 12 months previous to the assessment of 1901 excepting sheriff and tax sales and lands conveyed for nominal considerations.

‡Showing the total number acres sold during the 12 months previous to the assessment of 1901, excepting sheriff and tax sales and lands conveyed for nominal considerations.

§Showing the total condsideration received during the 12 months previous to the assessment of 1901, including incumbrances.

¶Showing the average value per acre during the 12 months previous to the assessment of 1901 all the above information furnished by the several county auditors, as per the request of the state board of review.

STATEMENT NO. 56.

Showing a report of lands conveyed on March 1, 1871, 1881, 1891, and 1901, with the assessed value placed on the same property for said years, in the several counties, as reported by the county auditors as per the request of the state board of review.

COUNTIES.	1871.						1881.					
	Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre	Per cent.	Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre.	Per cent.
Adair	400	$ 3,233	$ 2,360	$ 8	$ 6	75	38	$ 273	$ 275	$ 7	$ 7	100
Adams	600	8,780	2,925	13	5	38	640	7,405	2,467	12	4	33
Allamakee	178	2 200	1,029	12	6	50	361	8,500	2,309	24	6	25
Appanoose	224	3,855	1,425	17	6	35	224	4,700	1,993	21	9	44
Audubon	240	1,980	.	8	....	....	417	6,440	2,842	15	7	47
Benton	80	1,800	627	23	8	35	200	5,575	1,802	28	9	32
Black Hawk	71	2,205	773	31	11	35	160	5,000	1,410	31	9	30
Boone	60	950	616	16	10	63	140	1,006	934	7	7	100
Bremer	372	6,825	2,089	18	6	33	153	650	523	4	3	75
Buchanan	200	3,350	1,584	17	8	47	100	1,600	919	16	9	66
Buena Vista	....	.....	..	..	....	....	660	8,800	3,180	13	5	38
Butler	640	4,950	2,521	8	4	50	80	1,700	634	21	8	38
Calhoun	80	200	336	3	4	133	357	1,942	1,498	5	4	80
Carroll	40	400	160	10	4	40	80	2,000	526	25	7	28
Cass	280	1,540	1,310	6	5	83	240	5,500	3,240	23	14	60
Cedar	301	7,870	3,393	26	11	42	905	34 000	10,776	38	12	32
Cerro Gordo	80	500	400	6	5	83	218	3,355	1,581	15	7	46
Cherokee	560	2,876	1,610	5	3	60	924	8,266	3,715	9	4	44
Chickasaw	120	840	340	7	3	42	40	300	240	8	6	75
Clarke	780	13,640	4,760	17	6	35	480	6,420	2,400	13	5	38
Clay	320	900				....	160	700	461	4	3	75
Clayton	409	1,970	1,380	5	3	60	170	5,500	1,352	32	8	25
Clinton	149	6,500	1,348	44	9	20	305	9,800	2,960	32	10	31
Crawford	240	4,360	1,100	18	5	28	400	7,[illegible]97	3,098	19	8	42
Dallas	685	10,750	4,998	16	7	43	131	2,875	729	22	6	27
Davis	161	2,050	790	13	5	37	311	5,845	2,439	19	8	42
Decatur	....	....	.....		..		160	1,600	1,000	10	7	70
Delaware	40	800	264	20	7	35	495	7,000	4,185	14	8	57
Des Moines	398	12,863	4,382	32	11	34	635	20,297	6,633	32	10	31
Dickinson	80	250	240	3	3	100	160	620	400	4	3	75

STATEMENT No. 56—Continued.

Counties.	1871. Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre	Per cent.	1881. Total acres.	Total consideration.	Total assessed value	Consideration per acre	Assessd value per acre	Per cent.
Dubuque	90	$ 6,000	$ 570	$67	$ 6	9	421	$11,500	$3,625	$27	$ 9	33
Emmet	80	330	240	4	3	75	160	958	459	6	3	50
Fayette	260	2,225	862	9	3	33	6	100	34	17	6	35
Floyd	160	1,696	.....	11		....	120	3,800	666	32	6	19
Franklyn	120	1,200	480	10	4	40	75	212	375	3	5	166
Fremont	240	3,900	.....	....	.	....	160	4,300	1,280	27	8	30
Greene	160	920	306	6	2	33	2 0	2,400	800	12	4	33
Grundy	158	2,500	1,200	16	8	50	470	8,500	2.923	18	6	33
Guthrie	213	2,350	1,020	11	5	22	40	320	210	8	5	63
Hamilton	240	400	544	17	23	135	680	5,760	9,322	8	14	175
Hancock	280	2,000	1,000	7	4	57	80	1,000	320	12	4	33
Hardin	400	3,375	1,936	8	5	62	251	2,214	1,419	9	6	66
Harrison	320	3,460	1,680	11	5	45	359	3,265	2,127	9	6	66
Henry	651	10,586	5,936	16	9	56	140	3,625	1,405	26	10	39
Howard	160	1,400	500	9	3	33	40	200	228	5	6	120
Humboldt	240	800	1,045	3	4	133	80	320	230	4	3	75
Ida	.....	.....	.....	....	....	....	80	442	.....	....	....	....
Iowa	284	5,944	1,620	21	6	28	744	13,635	6,403	18	9	50
Jackson	446	11,445	5,214	26	12	45	525	19,700	6,000	38	11	30
Jasper	445	11,170	3,696	25	8	32	341	6,300	3,900	18	11	61
Jefferson	76	1,120	675	15	9	60	280	4,880	2,432	17	9	52
Johnson	120	$ 2,800	$1,100	$23	$ 9	39	120	$ 3,000	$ 1,400	$25	$12	48
Jones	530	10,650	3,266	20	6	30	540	9,866	3,871	18	7	39
Keokuk	445	5,587	2,076	13	5	37	53	765	540	14	10	71
Kossuth	.....	.....	.....	....	....	....	150	650	300	5	3	60
Lee	691	14,805	5,610	21	8	38	952	15,231	7,680	15	8	55
Linn	202	4,489	1,740	22	9	41	714	23,478	9,531	33	13	33
Louisa	160	2,432	1,261	15	8	53	223	855	1,612	4	7	175
Lucas	239	2,933	928	12	4	33	80	600	320	8	4	50
Lyon	320	1,000	640	3	2	66	576	1,735	1,730	3	3	100
Madison	45	500	.....	11	....	.....	90	1,625	794	18	9	50
Mahaska	.....	.....	.....	....	....	....	165	5,000	1,634	30	10	33
Marion	202	5,060	1,646	25	8	32	205	2,775	1,340	14	7	50
Marshall	284	6,200	2,362	22	8	36	277	7,395	1,962	27	7	26

Mills												
Mitchell	71	3,000	960	42	14	33	160	3,200	570	20	4	20
Monona	40	600	400	15	10	67	80	1,200	480	15	6	40
Monroe	.....	.....	.....	...		.....	40	520	294	13	7	54
Montgomery	70	1,500	907	21	13	62	80	2,000	920	25	12	48
Muscatine	200	850	1,070	4	5	125	280	3,360	2,040	12	7	58
O'Brien	.....	.....	.....	....		.....	60	1,800	1,275	30	21	70
Osceola	.....	.....	.....		...	.....	1,840	8,160	2,080	4	...	
Page	400	1,000	800	3	2	67	640	4,300	2,560	7	4	57
Palo Alto	150	4,850	864	32	6	19	628	15,590	6,928	25	11	44
Plymouth	640	2,000	1,920	3	3	100	760	4,620	2,436	6	3	50
Pocahontas	160	800	320	5	2	40	80	916	400	11	5	45
Polk	80	800	260	10	3	30	80	240	289	3	4	133
Pottawattamie	40	900	380	22	9	41	357	7,779	4,370	22	12	55
Poweshiek	160	1,450	880	9	6	66	360	4,255	2,512	12	7	58
Ringgold	1,129	24,705	10,613	22	9	41	1,040	29,800	10,619	29	10	36
Sac	332	3,000	1,595	9	5	55	200	2,725	1,330	14	7	50
Scott	587	5,190	...		..	.....	1,000	8,520	.....	...	..	..
Shelby	40	1,935	1,860	48	46	96	105	6,000	6,120	57	58	102
Sioux	400	3,180	2,400	8	6	75	165	1,853	1,045	11	6	55
Story	320	250	1,120		4		240	2,400	960	10	4	40
Tama	100	5,470	1,661	55	17	31	200	1,700	1,304	9	7	77
Taylor	80	600	364	8	4	50	280	5,150	2,874	18	10	55
Union	120	2,160	567	18	5	28	320	1,900	1,932	6	6	100
Van Buren	500	3,600	3,119	7	6	85	380	5,877	5,040	15	13	87
Wapello	.....	.....	.....	...		...	..	.....	..			....
Warren	361	16,700	11,376	46	32	70	50	495	304	10	6	60
Washington	330	6,800	2,300	21	7	33	360	3,885	1,355	11	4	36
Wayne	200	5,240	2,156	26	11	42	180	5,300	2,084	30	12	40
Webster	1,133	13,389	4,443	12	4	33	1,727	25,425	8,475	15	5	33
Winnebago	132	695	600	5	5	100	80	1,000	422	25	5	20
Winneshiek	80	50	240	1	3	300	160	1,200	520		.	....
Woodbury	109	767	828	7	8	114	70	1,080	1,230	15	17	113
Worth	80	600	336	8	4	50	80	240	341	3	4	133
Wright	60	300	324	5	5	100	280	2,100	1,272	8	5	62
	360	1,380	740	4	2	50	414	5,300	2,089	13	5	38
Total	$24,302	$351,565	$147,365	$14	$6	43	31,517	$511,662	220,013	$16	$7	44

STATEMENT NO. 56—CONTINUED.

COUNTIES.	1891.						1901.					
	Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre.	Per cent.	Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre.	Per cent.
Adair	935	$10,380	$ 5,225	$11	$ 6	55	1,995	$ 82,195	$16,058	$41	$ 8	19
Adams	400	9,300	3,099	23	8	35	748	30,450	7,612	41	10	24
Allamakee	267	7,700	2,399	29	9	30	525	21,875	4,246	42	8	20
Appanoose	240	4,150	1,725	17	7	41	129	2,900	400	12	3	25
Audubon	480	10,160	3,961	21	8	38	720	29,600	6,838	41	10	24
Benton	355	12,740	4,285	33	12	36	720	42,370	8,708	59	12	20
Black Hawk	220	8,800	2,669	40	12	30	596	38,556	7,444	65	11	19
Boone	882	24,112	22,135	27	25	93	740	35,600	7,078	48	9	19
Bremer	400	13,300	3,603	33	9	27	443	24,911	4,634	56	11	18
Buchanan	320	10,400	3,331	33	11	33	416	21,300	4,484	51	11	21
Buena Vista	1,200	22,970	6,270	19	5	26	3,138	143,601	28,705	46	9	19
Butler	140	1,850	716	13	5	38	1,400	72,200	11,380	52	8	15
Calhoun	360	5,850	1,787	16	5	31	2,475	103,820	20,365	42	8	19
Carroll	160	4,135	889	26	6	23	80	4,400	823	55	10	18
Cass	640	18,500	5,825	29	9	31	1,802	82,353	17,561	46	10	21
Cedar	360	14,080	4,625	39	13	33	1,855	122,869	25,385	66	14	21
Cerro Gordo	520	10,300	4,112	20	8	40	160	5,500	1,285	34	8	23
Cherokee	960	22,740	7,210	24	8	33	880	41,140	8,410	47	9	19
Chickasaw	80	2,100	700	26	9	34	240	11,760	1,873	49	8	16
Clarke	520	6,380	2,738	12	5	42	1,178	40,274	11,769	34	10	29
Clay	40	400	197	10	5	50	381	14,175	3,122	37	8	22
Clayton	570	14,010	3,414	25	6	24	1,098	62,502	13,177	57	12	21
Clinton	320	13,300	3,063	42	10	24	160	7,800	1,705	49	11	23
Crawford	320	7,240	1,993	23	6	26	520	22,950	4,632	44	9	20
Dallas	855	31,800	9,761	37	11	30	639	32,750	5,680	51	9	17
Davis	316	4,295	1,659	14	5	36	1,143	39,670	8,395	35	7	21
Decatur	353	8,300	7,929	24	22	93	380	15,200	3,160	40	8	20
Delaware	80	3,520	873	44	11	25	60	3,100	550	52	9	17
Des Moines	692	29,558	9,174	43	13	30	1,778	95,233	19,358	54	11	20
Dickinson	480	6,400	1,888	13	4	31	320	9,760	1,616	31	5	16
Dubuque	160	5,600	1,735	35	11	31	1,125	43,450	8,515	39	8	20
Emmet	80	1,120	316	14	4	29	905	24,154	7,214	26	8	27
Fayette	337	8,230	2,484	24	7	29	500	24,300	4,457	49	9	18
Floyd	80	2,000	578	25	7	28	113	7,300	1,496	65	13	20

Franklin	505	9,900	3,354	18	6	33	1,521	79,200	14,272	51	9	18
Fremont	240	6,900	1,760	28	7	26	306	12,805	2,476	42	8	19
Greene	448	9,900	3,300	22	7	32	4,100	164,980	41,245	40	10	25
Grundy	77	5,200	736	68	10	15	506	27,700	5,417	55	11	20
Guthrie	284	6,480	2,240	23	8	35	480	19,614	3,800	41	8	19
Hamilton	400	6,880	7,473	17	19	111	1,250	53,940	12,342	43	10	23
Hancock	464	8,489	2,238	18	5	28	2,769	113,690	16,723	41	6	15
Hardin	560	14,840	4,282	27	8	29	1,735	86,313	17,707	49	10	20
Harrison	450	9,415	3,410	21	8	38	1,004	29,640	5,178	30	5	17
Henry	1,295	37,300	11,944	29	11	39	448	24,773	4,796	55	11	20
Howard	309	3,300	2,047	11	7	63	440	17,220	3,680	39	8	21
Humboldt	200	3,100	872	16	4	25	1,477	66,765	11,615	45	8	18
Ida	680	15,375	5,821	23	9	39	3,086	136,848	25,116	44	8	18
Iowa	252	4,850	1,603	19	6	32	897	34,595	6,232	39	7	18
Jackson	105	4,000	1,275	35	12	34	1,285	46,792	10,625	36	8	22
Jasper	870	26,050	7,800	30	9	30	997	40,779	10,331	41	11	25
Jefferson	573	26,500	18,087	46	32	70	1,748	79,234	14,397	45	8	18
Johnson	160	$ 7,800	$ 1,600	$48	$10	$21	160	$ 8,000	$ 1,700	50	10	20
Jones	670	25,750	7,840	38	12	32	630	30,964	8,224	49	13	27
Keokuk	80	1,700	900	21	11	52	200	12,450	2,643	62	13	20
Kossuth	....	....	....	....	....	....	....	....	....	....	....	....
Lee	632	22,398	6,722	35	11	31	598	24,725	6,588	41	11	27
Linn	387	8,200	4,490	21	12	57	1,640	67,840	14,259	41	12	21
Louisa	650	20,350	6,821	31	10	32	1,019	42,895	8,271	42	8	19
Lucas	370	8,000	2,932	22	8	38	1,453	42,290	9,347	29	6	22
Lyon	240	4,640	1,185	19	5	26	976	15,583	1,850	16	2	13
Madison	80	1,100	305	14	4	29	3,239	134,760	25,866	42	8	19
Mahaska	1,399	43,848	15,106	31	11	35	1,293	65,318	14,952	51	12	24
Marion	49	650	251	13	5	38	710	33,950	6,909	48	10	21
Marshall	619	16,956	5,052	27	8	30	977	15,655	9,890	47	10	21
Mills	240	8,400	2,142	35	9	26	258	11,700	2,230	45	9	20
Mitchell	195	4,750	1,534	24	8	33	550	29,940	4,299	54	8	15
Monona	....	....	....	....	....	....	863	29,150	5,973	34	7	21
Monroe	160	2,600	600	16	4	25	220	7,150	1,401	33	6	18
Montgomery	560	18,300	10,036	33	18	55	1,372	70,667	14,701	51	11	21
Muscatine	419	15,775	17,240	38	41	108	629	33,205	7,466	53	12	23
O'Brien	600	11,116	9,000	19	15	79	2,120	88,773	19,230	42	9	21
Osceola	160	2,262	780	14	5	36	778	29,018	4,700	37	6	16
Page	849	22,980	7,282	27	9	33	3,003	171,862	32,562	57	11	20
Palo Alto	397	3,386	1,932	9	5	55	4,393	151,446	20,938	34	5	15
Plymouth	480	8,280	2,648	17	6	35	720	30,150	6,279	42	9	21
Pocahontas	80	800	380	10	5	50	1,800	65,510	13,764	36	8	22
Polk	426	11,215	4,330	26	10	39	750	44,185	9,888	59	13	22
Pottawattamie	425	15,200	4,533	36	11	30	1,376	65,057	15,176	48	11	21
Poweshiek	1,040	37,260	11,597	36	11	31	2,441	117,157	22,645	48	9	19
Ringgold	207	3,025	1,270	15	6	40	1,498	51,390	12,260	34	8	23
Sac	1,114	30,950	7,691	28	7	25	1,273	67,076	12,770	53	10	19
Scott	802	51,140	42,625	64	53	83	2,004	115,550	25,980	58	13	23
Shelby	600	16,355	4,810	26	8	31	2,796	128,004	23,339	45	8	18
Sioux	103	2,000	515	19	5	26	1,519	77,740	14,681	51	9	17

STATEMENT No. 56—CONTINUED.

COUNTIES.	1891.						1901					
	Total acres.	Total consideration	Total assessed value.	Consideration per acre	Assessed value per acre.	Per cent.	Total acres.	Total consideration.	Total assessed value.	Consideration per acre.	Assessed value per acre.	Per cent.
Story	1,006	$ 21,588	$ 8,060	$21	$ 8	38	1,009	$ 67,632	$ 13,695	$67	$14	21
Tama	290	11,600	3,102	40	11	28	710	40,300	7,574	57	11	19
Taylor	1,007	28,725	23,860	28	24	86	1,970	82,495	16,016	42	8	19
Union	437	14,000	9,810	32	22	69	1,410	63,800	10,025	45	7	16
Van Buren	.....	.....	.....	...			1,815	68,970	14,066	38	7	18
Wapello	49	1,200	1,078	24	22	92	883	35,580	7,198	40	8	20
Warren	480	8,600	3,255	18	7	39	1,234	33,300	8,338	27	7	26
Washington	235	7,385	2,577	32	11	35	660	46,280	9,122	70	14	20
Wayne	1,582	35,217	11,739	22	7	32	2,288	82,200	20,550	36	9	25
Webster	40	400	230	10	6	60	720	32,750	5,743	45	8	18
Winnebago	400	5,200	1,960				840	34,487	6,320	41	8	20
Winneshiek	160	4,755	3,800	29	24	82	700	28,350	6,127	40	9	22
Woodbury	120	2,760	2,700	23	23	100	1,334	36,890	8,422	28	6	21
Worth	160	2,300	866	14	5	36	160	7,200	1,010	45	6	13
Wright	400	8,800	2,090	22	5	23	465	21,024	3,655	46	8	17
Total	42,453	1,133,915	472,886	$ 27	$ 11	41	112,660	4,985,324	1,102,839	$ 44	$ 9	20

NOTE.—In counties where this statement is incomplete the records have been destroyed by fire, or we were otherwise unable to secure the data.

STATEMENT No. 57.

Showing the reported assessment of lands and town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, together with the total equalized assessment of the state for a period of thirty-two years.

YEAR.	Reported assessment of lands.	Reported assessment of town lots	Reported assessment of lands and town lots.	Equalized assessment of lands and town lots.	Assessment of personal property.	Assessment of railroad property.	Assessment of telegraph and telephone companies.	Assessment of express companies.	Total equalized assessment of state.
1870	$ 181,881,973	$ 40,272,055	$ 222,154,008	$ 222,561,061	$ 71,971,191	.....	.....	.....	$294,532,252
1871	213,440,401	45,224,943	258,665,344	273,836,469	75,201,885	.....	.....	.....	349,038,354
1872	213,440,401	45,224,943	258,665,344	273,836,469	73,880,076	$ 18,359,661	.....	.....	366,076,206
1873	217,907,148	47,642,585	265,549,733	278,586,019	71,683,367	18,855,526	.....	.....	369,124,912
1874	217,907,148	47,642,585	265,549,733	278,856,019	74,030,734	21,724,081	.....	.....	374,340,834
1875	228,413,607	48,833,740	277,247,347	294,313,368	79,032,896	22,076,896	.....	.....	395,423,140
1876	228,413,607	48,833,740	277,247,347	294,313,368	84,288,071	22,662,939	.....	.....	401,264,378
1877	239,215,198	52,375,650	291,590,848	302,277,661	79,971,680	22,420,703	.....	.....	404,670,044
1878	239,215,198	52,375,650	291,590,848	302,277,661	77,485,822	21,622,026	$ 102,640	.....	401,488,149
1879	245,870,293	54,384,461	300,254,754	303,381,498	79,618,995	22,540,904	112,648	.....	405,654,045
1880	245,870,293	54,384,461	300,254,754	303,381,498	82,638,655	23,646,161	152,706	.....	409,819,020
1881	241,986,396	55,523,683	297,492,079	303,870,905	89,327,400	25,904,423	213,472	.....	419,316,200
1882	241,986,396	55,523,683	297,492,079	303,870,905	96,136,476	26,021,376	252,795	.....	426,281,552
1883	267,582,087	65,689,954	333,272,041	336,323,084	98,809,203	28,692,179	280,607	.....	464,105,133
1884	267,582,087	65,689,954	333,272,041	336,323,084	97,653,463	30,181,031	351,058	.....	464,508,636
1885	277,370,864	71,892,514	349,263,378	353,614,837	103,372,905	31,672,339	293,046	.....	488,953,127
1886	277,370,864	71,882,514	349,263,378	353,614,837	101,654,942	33,828,788	441,893	.....	489,540,460
1887	271,768,734	77,445,043	349,213,777	359,982,086	101,665,098	38,722,761	580,654	.....	500,950,599
1888	271,768,734	77,445,043	349,213,777	359,982,086	100,794,562	43,538,501	591,731	.....	504,901,880
1889	272,857,509	85,755,427	358,612,936	374,753,112	103,564,136	43,591,410	658,819	.....	522,567,477
1890	272,857,509	85,755,427	358,612,936	374,753,112	105,543,264	42,902,608	663,874	.....	523,862,858
1891	274,477,685	96,744,226	371,221,911	376,181,276	109,715,691	44,798,174	673,385	.....	531,368,526
1892	274,477,685	96,744,226	371,221,911	376,181,276	112,882,577	44,924,456	673,446	.....	534,661,755
1893	293,230,205	103,922,048	397,152,253	408,053,626	112,816,334	44,987,839	672,172	.....	566,529,971
1894	293,230,205	103,922,048	397,152,253	408,053,626	106,865,954	45,063,782	659,984	.....	560,643,346
1895	302,689,731	103,227,185	405,916,916	413,970,588	100,493,479	44,521,225	665,532	.....	559,650,824

STATEMENT No. 57.—CONTINUED.

COUNTIES.	Reported assessment of lands.	Reported assessment of town lots.	Reported assessment of lands and town lots.	Equalized assessment of lands and town lots.	Assessment of personal property.	Assessment of railroad property.	Assessment of telegraph and telephone companies.	Assessment of express companies.	Total equalized assessment of state.
1896	$ 302,689,731	$ 103,227,185	$ 405,916,916	$ 413,970,588	$ 96,775,721	$ 44,532,125	$ 706,115	.....	$555,984,549
1897	303,330,148	103,072,225	406,402,373	414,223,421	95,509,523	44,494,024	834,306	.....	555,061,274
1898	303,330,148	103,072,225	406,402,373	411,556,521	88,084,467	44,606,794	931,938	.....	545,179,720
1899	.....	.....	388,925,555	391,618,831	99,299,004	44,736,070	1,028,845	.....	527,682,750
1900	.....	.....	393,250,888	393,250,888	98,856,185	46,194,727	1,206,989	$ 244,970	539,753,759
1901	.....	.....	407,158,985	405,541,075	104,030,797	47,328,911	1,300,248	261,587	558,462,618

NOTE.—Telegraph and telephone companies were assessed by the executive council by virtue of sections 1330 and 1331 of the code up to and including the assessment of 1899, and their taxes were paid into the state treasury direct, the levy being 3⅓ per cent, that having been the average rate of taxation in the state for all purposes. Beginning with the assessments of 1900, the values of both telegraph and telephone, and express companies' property was certified to the various county auditors by the auditor of state, the same having been valued by the executive Council, in accordance with chapters 42 and 45 of the laws of the Twenty-eighth General Assembly. The values as certified are placed on the tax lists of the various counties and the taxes collected by the county treasurers, the same as taxes on all other classes of property.

STATEMENT NO. 58.

Showing the number of live stock, the assessed and total value of the same, for a period of thirty-two years.

YEAR.	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine over six months.	Value of swine.	Number of goats.	Value of goats.	Total value for each year.
1870	867,904	$ 11,170,564	419,328	$ 19,172,050	44,636	$1,719,873	862,717	$539,872	689,382	$2,133,000	.....	.....	$34,735,366
1871	959,600	12,832,840	498,930	19,944,269	30,254	1,518,159	557,161	378,741	1,008,671	2,583,681	.....	.....	36,257,690
1872	1,065,863	11,827,827	543,486	19,041,091	32,555	1,464,194	516,160	515,551	1,244,085	2,521,595	.....	.....	35,371,858
1873	1,178,013	12,931,807	551,052	18,936,037	32,010	1,357,478	523,089	572,438	1,460,784	2,723,586	.....	.....	36,521,346
1874	1,322,102	14,698,453	558,820	19,754,401	33,369	1,392,824	470,309	510,073	1,299,302	2,600,756	.....	.....	38,856,507
1875	1,436,459	15,858,884	593,972	19,810,125	36,673	1,495,225	396,407	482,208	1,380,914	3,276,342	.....	.....	40,922,784
1876	1,508,813	16,446,016	638,600	20,705,572	41,172	1,669,015	373,616	415,921	1,363,129	3,587,242	.....	.....	42,828,766
1877	1,452,546	14,898,841	659,385	20,100,263	42,887	1,670,154	318,439	345,827	1,654,708	3,899,301	.....	.....	40,914,386
1878	1,461,256	14,757,563	618,790	20,329,705	44,489	1,634,913	288,228	290,520	2,250,300	4,404,750	.....	.....	41,417,451
1879	1,528,109	15,589,508	673,055	19,671,807	42,662	1,583,199	321,752	331,905	2,343,220	3,475,233	.....	.....	40,650,682
1880	1,757,688	18,426,852	692,805	20,290,490	43,182	1,581,336	349,359	457,907	2,462,393	4,727,642	.....	.....	45,484,287
1881	1,962,992	20,650,855	706,646	21,058,830	43,634	1,590,373	436,531	546,933	2,219,402	4,479,860	.....	.....	48,372,911
1882	2,106,852	21,996,899	742,321	22,653,463	45,867	1,719,661	438,407	562,712	2,069,847	4,213,137	.....	.....	51,145,872
1883	2,157,745	22,882,204	779,667	23,594,601	45,833	1,702,132	401,429	479,237	1,895,044	4,074,265	.....	.....	52,732,439
1884	2,050,261	21,536,355	777,152	24,089,838	43,173	1,648,164	359,674	422,582	1,846,540	3,673,949	.....	.....	51,300,888
1885	2,210,574	24,193,381	797,152	25,157,209	42,683	1,539,792	355,919	385,871	2,478,361	4,740,548	.....	.....	56,016,801
1886	2,460,505	25,003,742	820,933	24,766,628	42,324	1,461,939	310,005	308,969	2,288,071	3,542,434	.....	.....	55,101,712
1887	2,741,875	24,760,934	859,815	24,960,162	41,255	1,374,804	271,235	277,489	1,825,353	2,852,530	.....	.....	54,234,919
1888	2,909,087	23,428,697	907,410	25,709,710	41,207	1,328,921	244,453	243,166	1,934,143	3,563,846	.....	.....	54,274,340
1889	3,110,936	23,970,341	966,455	26,879,110	41,134	1,274,476	256,166	272,659	2,237,359	4,604,694	.....	.....	57,001,280
1890	3,141,445	22,342,478	1,032,436	27,324,838	41,521	1,195,666	280,050	331,184	2,850,046	4,699,893	.....	.....	55,894,089
1891	3,209,025	21,645,501	1,096,684	28,104,907	39,154	1,075,328	353,690	470,947	3,253,251	4,912,655	.....	.....	55,209,338
1892	3,185,064	21,366,815	1,168,483	28,160,334	38,010	975,880	373,854	496,076	2,719,997	4,238,329	.....	.....	55,207,434
1893	2,852,375	19,925,539	1,212,750	26,285,029	35,895	856,012	436,367	595,202	2,209,794	4,721,201	.....	.....	52,382,983
1894	2,667,624	19,357,164	1,241,769	21,142,271	36,634	693,388	421,474	416,265	2,657,632	5,373,152	.....	.....	46,982,240
1895	3,273,525	16,228,558	1,205,437	16,372,989	35,904	555,071	345,067	305,248	2,895,316	4,766,315	.....	.....	38,228,141
1896	2,262,987	17,313,372	1,202,194	15,290,854	38,359	544,404	318,494	300,816	2,855,708	4,726,709	.....	.....	38,176,155
1897	2,334,462	18,993,927	1,137,009	13,434,649	38,843	504,105	343,077	332,828	2,895,277	4,542,937	.....	.....	37,808,446
1898	2,721,548	18,694,803	1,115,546	9,968,793	41,492	389,390	558,305	478,703	3,235,512	3,851,827	.....	.....	33,383,516
1899	3,004,892	20,912,050	1,061,733	10,153,935	39,198	402,868	778,531	673,519	3,517,366	3,930,370	.....	.....	36,072,742
1900	3,385,811	24,029,501	1,078,919	12,172,228	41,817	514,667	727,669	656,076	3,534,833	4,551,253	10,869	7,996	41,931,721
1901	3,620,642	23,215,867	1,108,671	13,373,457	41,855	582,541	841,324	638,554	3,705,234	5,460,375	13,072	10,139	43,340,933

STATEMENT No. 58—CONTINUED.

Average values derived from the foregoing.

YEAR.	Cattle.	Horses.	Mules.	Sheep.	Swine.	Goats.
1870	$12.87	$42.67	$38.53	$ .63	$ 3.09	.....
1871	13.37	39.97	50.18	.68	2.56	.....
1872	11.10	35.04	45.01	1.00	2.03	.....
1873	10.98	34.33	42.41	1.09	1.86	.....
1874	11.04	35.35	41.80	1.08	2.00	.....
1875	11.04	33.35	40.77	1.22	2.37	.....
1876	10.90	32.42	40.54	1.11	2.63	.....
1877	10.26	30.48	38.94	1.09	2.36	.....
1878	10.90	29.05	36.75	1.01	1.91	.....
1879	10.20	29.23	37.11	1.10	1.50	.....
1880	10.48	29.33	36.62	1.30	1.92	.....
1881	10.52	29.80	36.59	1.25	2.02	.....
1882	10.44	30.52	37.47	1.28	2.08	.....
1883	10.60	30.06	37.14	1.19	2.15	.....
1884	10.41	31.00	37.25	1.17	1.97	.....
1885	10.97	31.56	36.07	1.08	1.71	.....
1886	10.16	30.18	34.54	.99	1.58	.....
1887	9.03	29.04	33.32	1.02	1.56	.....
1888	8.05	28.33	32.24	.99	1.84	.....
1889	7.70	27.81	30.98	1.06	2.06	.....
1890	7.11	26.46	28.80	1.18	1.64	.....
1891	6.74	25.64	27.46	1.33	1.39	.....
1892	6.70	24.10	25.67	1.35	1.55	.....
1893	6.99	21.67	23.85	1.36	2.14	.....
1894	7.25	17.03	18.93	.99	2.02	.....
1895	4.96	13.58	15.43	.88	1.65	.....
1896	7.65	12.72	14.19	.94	1.66	.....
1897	8.13	11.81	12.97	.97	1.56	.....
1898	6.87	8.94	9.39	.86	1.19	.....
1899	6.96	9.56	10.26	.87	1.19	.....
1900	7.09	11.27	12.31	.90	1.28	.74
1901	6.41	12.06	13.92	.83	1.47	.78

STATEMENT No. 59.

Showing the amount of state and local taxes levied in the several counties for the year 1899, as reported to this office by the several county auditors, in compliance with section 1388 of the Code

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Adair	$ 9,927.81	$ 342.34	$ 43,036.25	$ 3,423.38	$ 56,284.52	$ 3,423.38	$ 4,950.30	$ 6,038.19	$ 127,426.17
Adams	9,164.12	316.00	39,707.03	3,160.04	41,223.21	1,580.00	5,820.12	2,453.65	103,424.17
Allamakee	10,119.78	349.65	39,060.29	3,496.47	44,779.03	...	6,173.38	3,370.45	107,269.05
Appanoose	11,850.71	408.64	46,589.81	4,086.45	60,632.59	6,538.32	8,405.45	18,337.26	156,849.23
Audubon	9,231.33	317.93	39,433.17	1,589.83	42,182.26	...	3,780.59	8,170.75	104,675.86
Benton	22,634.66	780.51	62,701.91	7,805.05	83,886.72	..	10,958.50	12,292.85	201,060.20
Black Hawk	23,701.90	817.27	47,997.54	8,173.03	108,502.83	4,086.57	59,570.15	5,823.27	258,672.56
Boone	16,911.36	583.15	54,694.24	5,831.50	87,212.34	5,831.50	32,061.40	8,987.12	212,162.61
Bremer	11,457.36	395.13	38,267.19	3,959.77	39,915.71	1,975.40	9,585.34	2,796.94	108,343.84
Buchanan	15,178.10	523.39	48,311.58	5,233.82	67,391.28	2,093.53	12,681.97	2,862.28	154,275.95
Buena Vista	12,251.70	422.48	40,619.96	4,224.72	60,008.19	4,224.72	9,949.32	10,068.89	141,769.98
Butler	13,692.59	472.15	38,125.64	4,721.91	65,737.58	4,721.91	7,067.25	4,662.74	139,201.77
Calhoun	11,967.54	412.63	53,861.20	4,126.75	69,759.84	4,126.75	13,573.19	20,983.83	178,811.73
Carroll	14,012.98	483.19	42,076.09	4,832.03	71,249.41	4,832.03	5,907.21	10,152.06	153,545.00
Cass	14,982.03	516.64	59,006.11	5,166.45	83,079.00	5,166.47	10,716.04	8,612.46	187,245.80
Cedar	19,679.89	678.61	51,085.70	6,786.17	66,437.37	3,393.09	8,344.23	7,456.48	163,861.54
Cerro Gordo	14,743.03	508.99	62,972.88	5,080.04	76,240.64		15,564.32	13,554.56	188,664.46
Cherokee	13,064.35	450.49	48,331.26	4,504.95	68,206.94	3,603.94	13,002.07	8,709.91	159,963.91
Chickasaw	10,680.81	368.27	50,210.37	3,683.06	44,358.81	3,683.06	6,628.35	....	119,612.73
Clarke	8,754.53	301.86	42,984.85	3,018.75	34,385.22	.. ....	5,863.38	2,847.91	98,156.50
Clay	9,539.09	328.93	47,279.26	3,289.10	51,724.22	2,631.24	6,646.81	3,977.51	125,416.16
Clayton	16,293.34	561.83	47,969.48	5,618.39	67,648.32	6,742.07	6,629.78	12,095.32	163,558.53
Clinton	28,958.18	998.56	87,868.97	9,985.58	138,050.36	14,978.37	87,691.50	10,187.31	378,118.83
Crawford	15,393.80	530.82	52,362.91	5,308.08	84,986.99	4,243.55	6,693.40	9,424.63	178,944.18
Dallas	17,122.01	590.41	45,381.35	5,904.14	98,587.32	5,904.14	8,842.05	.....	182,331.42
Davis	9,531.60	328.67	43,176.46	3,286.76	22,601.79	1,643.37	4,148.78	4,044.50	88,761.93
Decatur	10,185.46	351.22	38,758.50	3,512.23	44,891.26	702.40	4,723.09	6,423.14	109,547.30
Delaware	14,649.70	505.20	46,117.71	5,051.85	56,377.99	3,536.15	8,508.12	1,600.54	136,347.26
Des Moines	21,441.09	739.35	61,632.39	7,393.48	111,988.36	.. ....	144,101.06	56,653.41	403,949.14
Dickinson	5,545.13	191.21	22,886.35	1,912.11	33,220.78	956.05	3,160.00	6,144.30	74,015.93
Dubuque	37,188.57	1,282.36	117,882.80	12,823.64	130,890.66	25,647.29	251,549.00	... ...	577,264.32
Emmet	6,048.27	208.55	20,404.72	2,085.57	40,196.71	1,042.78	8,530.97	.....	78,517.57

STATEMENT No. 59—CONTINUED.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Fayette	$ 17,245.20	$ 594.66	$ 55,141 74	$ 5,946.53	$ 78,571.14	$ 5,946.53	$ 9,840.75	14,048 92	$ 187,335.47
Floyd	13,197.06	455.07	31,758.06	4,550.73	61,746.60	4,550.73	14,441.66	6,070.65	136,770 56
Franklin	12,750 49	439.68	43,967 00	4,396 71	59,808.53	....	4,604 02	8,254 29	134,220.72
Fremont	13,033.83	449.44	55,859 06	4,494.42	69,952.68	3,677.60	8,365.90	7,359 67	163,192 60
Greene	14,263.26	491 84	47,121.31	....	63,733.45	....	8,604 77	13,039.04	147,253 67
Grundy	13,107.13	451.97	35,565 32	4,519.62	51,887.55	1,808 12	4,065.56	3,420 57	114,825.84
Guthrie	12,231.07	421.76	50,990.02	4,217.57	73,988.36	2,952 34	12,383 31	5,061.15	162,245 58
Hamilton	14,194 46	489 48	42,675.64	4,894.68	66,557.12	4,894 69	14,673 80	5,879.16	154,259 03
Hancock	9,108.02	314 06	36,554.08	3,137.95	73,236.27	4,393.05	3,811 00	26,606.65	157,251 08
Hardin	15,298 52	527.53	48,334.83	5,275 31	83,498.86	7,912 97	25,465 27	1 378 66	187,691.95
Harrison	14,945.26	515.27	52,794.70	5,153.57	88,960.54	6,699.49	7,762.26	16,965.90	193,746.99
Henry	13,772.92	474.94	41,342 69	4,749 23	46,366.63	4,749 23	19,005 05	4,961.24	135,421.93
Howard	9,994.02	344.62	34,293.38	3,446 21	45,666.87	3,446.21	5,591 74	7,965.42	110,748 47
Humboldt	9,632.76	332.16	33,775.24	3,321 64	38,407.43	1,328 65	6,514.41	4,902 94	98,215 23
Ida	9,820 93	338 65	29,462.79	3,386.53	58,180 57	2,709 23	7,177 91	5,850 07	116,926.68
Iowa	14,917.23	514 39	36,726.17	5,143 87	62,684.40	6,687.03	4,947.65	1,551.59	133,172.33
Jackson	14,517.55	500.61	47,866.75	5,006.05	72,169 05	5,006.05	18,345 63	6,398 56	169,810 25
Jasper	22,440.20	773.81	60,601 80	7,738.03	82,270.14	1,934.51	27,464.49	5,169.90	208,392.88
Jefferson	12,586.56	434.10	42,852.28	4,340.22	37,801 08	2,604.10	16,2[illegible]0 52	9,509 50	126,327.86
Johnson	21,633.60	745 97	71,027.43	7,459 80	78,176.88	....	43,608.75	863.15	223,605.58
Jones	17,252.46	594.91	47,007.92	5,949.12	56,444.20	4,164.39	16,751 66	4,966.65	147,131.31
Keokuk	16,884 80	582 24	45,813.91	8,152 70	63,769 67	....	12 505.34	120 39	147,829 05
Kossuth	17,392.00	599.34	48,239.14	5,994.12	103,837 61	3,496.45	12,433.96	33,550.79	225,543.41
Lee	22,488.96	775 48	59,185.01	7,754 80	88,974.58	13,183 18	119,515.44	54 731 87	366,609 32
Linn	34,860.40	1,202 09	89,298 95	12,020.84	182,853.68	6,010.43	177,577.43	20,376.19	524,200 01
Louisa	10,163.28	350.46	34,612.00	3,505.75	40,544.77	6,134.81	6,680.92	4,547.06	106,569.05
Lucas	9,866 32	340.22	43,157.14	3,402 18	37,370.73	3,402.18	7,455 18	3,774 70	108,768.65
Lyon	11,018.20	379.94	46,834.69	3,799.38	78,225 98	2,281 63	8,270.34	....	150,810.16
Madison	11,546.99	398.17	45,261.60	3,981.72	50,827.61	1,592 69	5,894.66	5,218.54	124,721.98
Mahaska	19,181.63	661.43	73,332 36	6,614.30	79,214 95	....	64,295.11	19,505.62	202,805 40
Marion	15,719.79	542.06	51,658 72	5,420.62	61,615 80	3,252 37	10,238.28	25,057.17	173,504 81
Marshall	20,802.57	717.32	78,157.96	....	121,858 06	5,021 17	21,441.99	21,467.13	269,466.20
Mills	13,365.08	460.87	45,754.32	4,608.65	44,428.33	4,608.65	10,401.75	10,047 46	133,675.11
Mitchell	17,043 82	380.87	36,204.84	3,808.24	47,525 62	1,904.15	9,441.93	746.46	111,055.93
Monona	11,574 10	399.11	39,566.74	3,991.07	62,912 79	3,501.96	3,574 89	11,064 59	136,615.25
Monroe	8,874.68	306 02	41,684.58	3,060.23	26,537.95	3,060 23	14,946.24	3,638 07	102,108 00
Montgomery	13,051 25	450.05	46,561 42	4,500 71	65,521 70	2,250.16	15,331.53	....	147,667.12

Muscatine	19,468.74	671.38	52,491.08	6,713.35	79,824.78	.....	.....	71,451.72	230,621.65
O'Brien	12,384.88	427.06	44,962.33	4,270.65	80,104.19	2,135.32	6,025.29	17,201.59	167,511.31
Osceola	6,143.47	211.85	27,434.26	2,118.43	40,172.14	.....	2,327.01	1,697.73	80,104.89
Page	16,206.11	558.74	45,895.43	5,588.25	72,134.08	8,377.51	17,641.16	10,274.91	176,676.19
Palo Alto	8,770.41	302.43	35,519.23	.....	50,121.87	.....	3,519.54	12,840.80	111,074.28
Plymouth	18,082.22	623.52	62,969.26	6,235.25	82,835.31	1,247.05	17,475.40	.....	189,468.01
Pocahontas	10,925.24	376.73	38,426.68	3,767.32	54,634.55	7,534.64	4,150.87	9,616.07	129,452.10
Polk	57,041.29	4,966.94	179,007.91	19,669.41	311,605.23	.....	487,158.37	6,591.02	1,063,040.17
Pottawattamie	34,229.58	1,180.34	125,336.86	11,803.26	201,277.83	11,803.29	157,322.81	15,930.68	558,884.65
Poweshiek	16,968.34	585.12	67,463.47	5,850.70	73,837.39	2,340.24	20,048.95	984.35	188,078.56
Ringgold	10,005.25	345.02	30,469.16	3,450.07	50,683.96	1,725.03	3,728.88	11,071.31	111,478.68
Sac	13,060.62	450.37	44,587.16	4,503.66	58,280.94	4,503.66	17,005.13	.....	142,391.54
Scott	36,662.75	1,264.21	80,333.67	12,642.35	214,777.85	5,056.93	201,589.55	2,832.00	555,159.31
Shelby	12,556.14	432.97	53,895.79	4,329.72	71,222.93	3,246.31	3,604.30	5,490.77	154,778.93
Sioux	18,420.21	635.18	44,463.29	6,351.79	103,882.59	6,351.79	7,087.36	16,683.43	203,875.64
Story	16,670.79	574.85	45,740.60	5,748.55	69,894.16	.....	10,189.27	20,755.10	169,573.32
Tama	20,342.81	701.33	72,723.96	.....	80,807.53	608.92	11,943.53	10,850.01	198,068.09
Taylor	11,830.34	407.94	48,451.62	4,079.43	63,285.41	2,039.72	6,790.08	8,143.56	145,028.10
Union	11,039.02	380.65	53,193.56	3,806.50	64,757.18	3,806.56	.....	24,257.84	161,241.37
Van Buren	11,299.15	389.62	49,905.63	3,896.25	39,097.18	4,675.51	9,611.31	25.96	118,900.01
Wapello	16,769.72	578.26	83,994.42	5,782.65	126,492.00	9,830.55	60,107.10	58,466.45	362,021.15
Warren	14,230.66	490.92	49,585.52	4,909.20	50,408.13	4,909.20	8,976.32	11,226.25	144,742.20
Washington	17,593.88	606.69	52,109.17	6,066.74	63,562.81	.....	13,411.71	6,569.35	159,920.35
Wayne	11,576.38	399.18	42,182.57	3,991.85	46,725.03	3,991.85	7,155.71	.....	116,022.57
Webster	18,905.53	651.93	62,721.72	6,519.14	89,409.70	13,038.28	46,298.61	9,658.13	247,203.04
Winnebago	7,078.63	244.09	31,536.49	2,440.91	41,882.78	2,440.91	7,416.89	4,538.10	97,578.80
Winneshiek	16,315.17	562.60	53,919.83	5,626.95	56,809.84	6,190.42	11,733.91	52.95	151,241.67
Woodbury	31,184.35	1,075.26	120,358.78	10,753.25	212,397.66	10,753.25	275,559.92	1,574.00	663,656.47
Worth	7,626.05	262.69	33,236.87	2,629.31	28,324.12	2,629.31	5,301.26	1,689.32	81,098.93
Wright	11,723.64	404.26	32,431.19	4,042.64	75,031.30	4,042.64	16,191.22	6,572.22	150,439.11
Total	$1,524,817.19	$ 52,579.15	$5,117,183.67	$ 504,396.84	$7,313,186.90	$ 385,932.25	$3,004,289.68	$ 989,357.10	$ 18,891,742.78

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telegraph companies, $20,034.33, and the taxes of the telephone companies, $14,260.50, not reported by the county auditors, and we have a grand total of $18,926,037.61

STATEMENT No. 59—CONTINUED.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Fayette	$ 17,245.20	$ 594.66	$ 55,141 74	$ 5,946.53	$ 78,571.14	$ 5,946.53	$ 9,840.75	$ 14,048 92	$ 187,335.47
Floyd	13,197.06	455.07	31,758.06	4,550.73	61,746.60	4,550.73	14,441.66	6,070.65	136,770 56
Franklin	12,750 49	439.68	43,967 00	4,396 71	59,808.53	....	4,604 02	8,254 29	134,220.72
Fremont	13,033.83	449.44	55,859 06	4,494.42	69,952.68	3,677.60	8,365.90	7,359 67	163,192 60
Greene	14,263.26	491 84	47,121.31	....	63,733.45	....	8,604 77	13,039.04	147,253 67
Grundy	13,107.13	451 97	35,565 32	4,519.62	51,887.55	1,808 12	4,065.56	3,420 57	114,825.84
Guthrie	12,231.07	421.76	50,990.02	4,217.57	73,988.36	2,952 34	12,383 31	5,061.15	162,245 58
Hamilton	14,194 46	489 48	42,675.64	4,894.68	66,557.12	4,894 69	14,673 80	5,879.16	154,259 03
Hancock	9,108.02	314 06	36,554.08	3,137.95	73,236.27	4,393.05	3,811 00	26,696.65	157,251 08
Hardin	15,298 52	527.53	48,334.83	5,275 31	83,498.86	7,912 97	25,465 27	1,378 66	187,691.95
Harrison	14,945.26	515.27	52,794.70	5,153.57	88,960.54	6,699.49	7,762.26	16,965.90	193,746.90
Henry	13,772.92	474.94	41,342 69	4,749 23	46,366.63	4,749 23	19,005 05	4,961.24	135,421.93
Howard	9,994.02	344.62	34,293.38	3,446.21	45,666.87	3,446.21	5,591 74	7,965.42	110,748 47
Humboldt	9,632.76	332.16	33,775.24	3,321 64	38,407.43	1,328 65	6,514.41	4,902 94	98,215.23
Ida	9,820 93	338 65	29,462.79	3,386.53	58,180 57	2,709 23	7,177 91	5,850 07	116,926.68
Iowa	14,917.23	514 39	36,726.17	5,143 87	62,684.40	6,687.03	4,947 65	1,551.59	133,172.33
Jackson	14,517.55	500.61	47,866.75	5,006.05	72,169 05	5,006.05	18,345 63	6,398 56	169,810 25
Jasper	22,440.20	773.81	60,601 80	7,738.03	82,270.14	1,934.51	27,464.49	5,169.90	208,392.88
Jefferson	12,586.56	434.10	42,852.28	4,340.22	37,801 08	2,604.10	16,2[illegible]0.52	9,509.50	126,327.86
Johnson	21,633.60	745 97	71,027.43	7,459 80	78,176.88	.....	43,698.75	863.15	223,605.58
Jones	17,252.46	594.91	47,007.92	5,949.12	56,444.20	4,164.39	1[illegible],751 66	4,966.65	147,131.31
Keokuk	16,884 80	582 24	45,813.91	8,152 70	63,769 67	.....	12 505.34	120 39	147,829 05
Kossuth	17,392.00	599.34	48,239.14	5,994.12	103,837 61	3,496.45	12,433.96	33,550.79	225,543.41
Lee	22,488.96	775 48	59,185.01	7,754 80	88,974.58	13,183 18	119,515.44	54 731 87	366,609 32
Linn	34,860.40	1,202 09	89,298 95	12,020.84	182,853.68	6,010.43	177,577.43	20,376.19	524,200 01
Louisa	10,163.28	350.46	34,612.00	3,505.75	40,544.77	6,134.81	6,680.92	4,547.06	106,569.05
Lucas	9,866 32	340.22	43,157.14	3,402 18	37,370.73	3,402.18	7,455 18	3,774 70	108,768.65
Lyon	11,018.20	379.94	46,834.69	3,799.38	78,225 98	2,281 63	8,270.34	.....	150,810.16
Madison	11,546.99	398.17	45,261.60	3,981.72	50,827.61	1,592 69	5,894.66	5,218.54	124,721.98
Mahaska	19,181.63	661.43	73,332 36	6,614.30	79,214 95	.....	64,295.11	19,505.62	262,805 40
Marion	15,719.79	542.06	51,658 72	5,420.62	61,615 80	3,252 37	10,238.28	25,057.17	173,504 81
Marshall	20,802.57	717.32	78,157.96	.....	121,858 06	5,021 17	21,441.99	21,467.13	269,466.20
Mills	13,365.08	460.87	45,754.32	4,608.65	44,428.33	4,608.65	10,401.75	10,047.46	133,675.11
Mitchell	17,043 82	380.87	36,204.84	3,808.24	47,525 62	1,904.15	9,441 93	746.46	111,055.93
Monona	11,574 10	399.11	39,506.74	3,991.07	62,912 79	3,591.96	3,574 89	11,064 59	136,615.25
Monroe	8,874.68	306 02	41,684 58	3,060.23	26,537.95	3,060 23	14,946.24	3,638 07	102,108 00
Montgomery	13,051 25	450 05	46,561 42	4,500.71	65,521 70	2,250 16	15,331 53	.....	147,667.12

Muscatine	19,408.74	671.38	52,491.08	6,713.35	79,821.78	.....	.....	71,451.72	230,621.05
O'Brien	12,384.88	427.06	44,962.33	4,270.05	80,104.19	2,135.32	6,025.29	17,201.59	167,511.31
Osceola	6,143.47	211.85	27,434.26	2,118.43	40,172.14	.....	2,327.01	1,697.73	80,104.89
Page	16,206.11	558.74	45,895.43	5,588.25	72,134.08	8,377.51	17,641.16	10,274.91	176,676.19
Palo Alto	8,770.41	302.43	35,519.23	.....	50,121.87	.....	3,519.54	12,840.80	111,074.28
Plymouth	18,682.22	623.52	62,969.26	6,235.25	82,835.31	1,247.05	17,475.40	.....	189,468.01
Pocahontas	10,925.24	376.73	38,426.68	3,767.32	54,634.55	7,534.64	4,150.87	9,616.07	129,452.10
Polk	57,041.29	4,966.94	179,007.91	19,669.41	311,605.23	.....	487,158.37	6,591.02	1,063,040.17
Pottawattamie	34,229.58	1,180.34	125,336.86	11,803.26	201,277.83	11,803.29	157,322.81	15,930.68	558,884.65
Poweshiek	16,968.34	585.12	67,463.47	5,850.70	73,837.39	2,340.24	20,048.95	984.35	188,078.56
Ringgold	10,005.25	345.02	30,469.16	3,450.07	50,683.96	1,725.03	3,728.88	11,071.31	111,478.68
Sac	13,060.62	450.37	44,587.16	4,503.66	58,280.94	4,503.66	17,005.13	.....	142,391.54
Scott	36,662.75	1,264.21	80,333.67	12,642.35	214,777.85	5,056.93	201,589.55	2,832.00	555,159.31
Shelby	12,556.14	432.97	53,895.79	4,329.72	71,222.93	3,246.31	3,604.30	5,490.77	154,778.93
Sioux	18,420.21	635.18	44,463.29	6,351.79	103,882.59	6,351.79	7,087.36	16,683.43	203,875.64
Story	16,670.79	574.85	45,740.60	5,748.55	69,894.16	.....	10,189.27	20,755.10	169,573.32
Tama	20,342.81	701.33	72,723.96	.....	80,807.53	698.92	11,943.53	10,850.01	198,068.09
Taylor	11,830.34	407.94	48,451.62	4,079.43	63,285.41	2,039.72	6,790.08	8,143.56	145,028.10
Union	11,039.02	380.65	53,193.56	3,806.50	64,757.18	3,806.56	.....	24,257.84	161,241.37
Van Buren	11,299.15	389.62	49,905.63	3,896.25	39,097.18	4,675.51	9,611.31	25.96	118,900.61
Wapello	16,769.72	578.26	83,994.42	5,782.65	126,492.00	9,830.55	60,107.10	58,466.45	362,021.15
Warren	14,230.66	490.92	49,585.52	4,909.20	50,408.13	4,909.20	8,976.32	11,226.25	144,742.20
Washington	17,593.88	606.69	52,109.17	6,066.74	63,562.81	.....	13,411.71	6,569.35	159,920.35
Wayne	11,576.38	399.18	42,182.57	3,991.85	46,725.03	3,991.85	7,155.71	.....	116,022.57
Webster	18,905.53	651.93	62,721.72	6,519.14	89,409.70	13,038.28	46,298.61	9,658.13	247,203.04
Winnebago	7,078.63	244.09	31,536.49	2,440.91	41,882.78	2,440.91	7,416.89	4,538.10	97,578.80
Winneshiek	16,315.17	562.60	53,949.83	5,626.95	56,809.84	6,190.42	11,733.91	52.95	151,241.67
Woodbury	31,184.35	1,075.26	120,358.78	10,753.25	212,397.66	10,753.25	275,559.92	1,574.00	663,656.47
Worth	7,620.05	262.69	33,236.87	2,629.31	28,324.12	2,629.31	5,301.26	1,089.32	81,098.93
Wright	11,723.64	404.26	32,431.19	4,042.64	75,031.30	4,042.64	10,191.22	6,572.22	150,439.11
Total	$1,524,817.19	$ 52,579.15	$5,117,183.67	$ 504,396.84	$7,313,186.90	$ 385,932.25	$3,004,289.68	$ 989,357.10	$ 18,891,742.78

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telegraph companies, $20,034.33, and the taxes of the telephone companies, $14,260.50, not reported by the county auditors, and we have a grand total of $18,926,037.61

STATEMENT No. 60.

Showing the amount of State and local taxes levied in the several counties for the year 1900, as reported to this office by the several county auditors, in compliance with section 1388 of the Code.

COUNTIES.	State tax.	Special university tax.	Special Agricultural College tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax	Special tax.	Total taxes.
Adair	$ 9,194.54	$ 353.64	$ 353.64	$ 39,228.54	$ 3,536.36	$ 59,967.46	$ 3,536.36	$ 5,979.79	$ 6,179.01	$ 128,329.34
Adams	8,466.33	325.62	325.62	35,167.84	3,256.28	41,005.66	1,628.14	3,873.39	2,985.43	97,034.31
Allamakee	9,113.14	350.50	350.50	38,295.44	3,505.05	39,037.98	.....	6,484.79	3,810.66	100,948.06
Appanoose	11,462.45	440.86	440.86	52,910.19	4,408.63	65,248.13	7,053.81	21,703.95	7,290.91	170,959.79
Audubon	8,509.76	327.29	327.29	43,527.85	3,273.00	48,620.00	.....	7,554.53	4,390.43	116,530.15
Benton	20,925.31	804.82	804.82	59,844.45	8,048.19	85,129.49	2,414.46	11,647.72	14,136.85	203,756.11
Black Hawk	22,077.54	849.08	849.08	57,672.37	8,491.33	117,917.07	4,245.65	53,568.79	6,018.88	271,689.79
Boone	15,606.66	600.25	600.25	55,309.13	6,002.56	101,635.02	6,002.56	40,906.34	8,125.73	234,788.50
Bremer	10,626.61	408.71	408.71	37,367.55	4,087.14	42,078.77	2,043.47	10,176.03	4,770.34	111,967.33
Buchanan	13,882.35	533.95	533.94	54,218.36	5,339.35	71,568.35	2,135.74	13,865.07	3,073.15	165,150.26
Buena Vista	11,711.53	450.48	450.48	42,779.94	6,339.50	65,689.31	1,351.33	12,407.80	10,643.49	151,823.86
Butler	12,619.97	485.38	485.38	40,645.25	4,853.87	67,677.43	4,853.87	7,335.58	14,703.66	153,660.39
Calhoun	11,381.52	437.75	437.75	71,482.63	4,377.46	68,287.17	4,377.46	7,924.27	15,476.69	184,181.70
Carroll	12,827.20	493.36	493.36	50,441.18	4,933.50	72,347.47	4,933.50	7,658.97	9,180.86	163,309.40
Cass	13,752.67	528.95	528.95	54,347.10	5,289.51	81,159.75	5,289.51	11,138.60	16,120.07	190,155.11
Cedar	18,113.72	696.69	696.69	46,678.69	6,966.81	67,084.87	3,483.41	7,336.10	5,934.30	156,991.28
Cerro Gordo	13,683.48	526.34	526.34	64,103.80	5,263.07	79,976.82	.....	16,482.84	28,947.20	209,509.89
Cherokee	12,086.12	464.85	464.85	46,248.29	4,648.51	67,885.37	3,718.84	18,944.59	7,835.42	162,296.84
Chickasaw	9,828.70	377.99	377.99	51,107.35	3,780.28	46,151.00	4,914.38	6,481.49	.....	123,010.18
Clarke	8,098.28	311.47	311.47	47,341.79	3,114.72	35,077.53	.....	5,959.55	2,283.49	102,498.30
Clay	9,180.02	353.08	353.08	53,287.67	3,530.77	51,634.12	1,765.39	9,194.99	3,739.35	133,038.47
Clayton	15,128.04	581.84	581.84	47,484.31	5,818.47	72,723.42	5,818.47	7,081.93	10,856.49	166,068.81
Clinton	26,421.27	1,016.20	1,016.20	84,127.44	10,162.03	156,757.74	15,243.04	85,782.82	11,259.60	391,786.34
Crawford	14,689.74	564.99	564.99	47,900.10	5,649.83	86,861.55	2,824.91	7,347.85	10,861.62	177,265.58
Dallas	15,853.66	609.76	609.76	50,406.23	6,097.56	92,288.32	.....	10,762.14	.....	176,627.43
Davis	8,721.16	335.43	335.43	44,324.29	3,354.29	24,292.62	1,677.15	5,659.01	4,364.01	93,063.39
Decatur	9,374.68	360.56	360.56	39,907.10	3,605.63	47,490.12	3,605.63	5,216.32	6,923.52	116,844.12
Delaware	13,387.04	514.93	514.93	47,503.28	5,148.92	58,113.43	4,119.10	9,820.51	23,977.03	163,099.17
Des Moines	19,351.56	744.29	744.29	62,685.92	7,442.91	112,052.71	.....	149,902.95	59,5[illegible]2.65	412,477.28
Dickinson	5,208.30	200.32	200.32	17,565.36	2,003.19	38,244.91	.....	3,357.76	7,387.21	74,167.37
Dubuque	33,994.48	1,307.48	1,307.48	112,508.27	13,074.80	140,646.91	18,958.46	263,818.10	4,983.72	590,599.70
Emmet	6,182.10	237.77	237.77	25,336.30	2,377.73	45,394.44	1,188.86	14,301.53	5,682.48	101,028.98

Fayette	15,895 16	611 35	611.35	50,985.50	6,113.53	82,576.21	4,899 91	11,383 47	12,770.56	194,832.84
Floyd	12,391 93	476.61	476.61	31,749.76	4,766 13	69,855 13	4,766 13	18,993 27	11,770 61	155,246 18
Franklin	11,621.65	446 98	446 98	45,592.90	4,469 90	56,180 55	.....	3,921.88	7,211.03	129,891.87
Fremont	11,770.15	452.69	452.69	49,964 34	4,547.81	66,080.27	4,547.81	8,604.70	7,864.14	154,284.60
Greene	12,890.60	495.79	495.79	43,947 25	4,957 92	66,238 02	4,462 10	10,118 01	11,422 09	155,027.57
Grundy	12,063.68	463.98	463 98	21,293.32	4,635 98	52,015 67	1,391.86	10,327 66	2,004.76	104,660.89
Guthrie	11,787.16	453.35	453.35	55,809.89	4 533 52	68,590.09	3,173 45	13,243.67	9,048.10	167,142.58
Hamilton	13,072.69	502.76	502.76	49,863.61	5,027.93	65,879.44	.....	15,507.04	14,904.49	164,320.72
Hancock	8,741 29	336.18	336.18	40,204.42	4,159.34	55,293 88	4,706 68	4,440 66	22,036.95	140,255.58
Hardin	14,389.31	553.43	553 43	48,131.30	5,534.35	90,001.03	5,534.35	28,575.75	7,116.85	200,389.81
Harrison	13,989.65	538 06	538 06	66,818.43	5,380 65	97,695.16	7,532.89	7,472 27	8,078.37	208,043 54
Henry	12,701.65	488.51	488 51	41,052 30	4,884.58	51,483.85	7,326.88	19,337.98	4,304.73	142,068 99
Howard	9,278.24	356.86	356.86	34,196 15	3,568.55	46,832 29	3,568.55	6,161.17	11,495.45	115,814 12
Humboldt	8,920.52	343 09	343.09	29,039.67	3,430.97	45,128.79	2,401 68	7,168 18	4,439.90	101,215.89
Ida	8,965.97	344.84	344 84	30,691.21	3,448 45	63,085.15	2,758 76	7,179 44	5,994.18	122,812 84
Iowa	13,809.04	531.12	531,11	40,516.63	5,311.16	66,046 27	6,904 52	6,836.86	872.15	141,358.86
Jackson	13,176.36	506.78	506.78	49,547.99	5,067.83	65,351.21	5,067.83	16,322.46	6,288.03	161,835.27
Jasper	20,462 34	787 04	787.04	63,164.06	7,870.03	90,002.36	.....	27,819.62	11,869.28	222,761.77
Jefferson	11,530.04	443.43	443.43	53,552.00	4,434.67	37,930.90	2 650.86	15,756.33	519.02	127,270.68
Johnson	19,947 57	767.12	767.12	74,852.90	7,671 79	76,990 13	.....	43,275.14	2,443.44	226,715.21
Jones	15,782.51	607.02	607.02	50,336.04	6,070.19	58,335 26	3,035.10	11,510.51	4,431.48	150,715.13
Keokuk	15,752 11	605.85	605 85	50,600.03	6,664.20	74,356.65	.....	13,067.65	1,789.33	163,441.67
Kossuth	16,405.97	630.98	630.98	58,011.52	6,310 34	111,564 96	3,782 20	9,196.43	30,887 91	237,421 29
Lee	19,999.19	769.19	769 19	72,653 32	7,691 99	90,163.58	14,614 79	119,224.75	32,420 69	358,306.69
Linn	31,769.42	1,221 90	1,221.90	105,043.18	12,219 02	199,891 10	6,109.49	184,216.28	26,563 22	568,255.51
Louisa	9,502 39	365.48	365.48	35,994.76	3,654.95	40,240.33	7,309.83	7,295.94	14,483.63	119,212.79
Lucas	9,049.25	348.05	348.05	45,506 94	3,480.46	50,265.84	2,784.39	8,106.05	4,189 26	124,078 29
Lyon	10,194.34	392 09	392 09	69,792 37	3,920.90	63,413 72	.....	.....	9,102 18	157,207.69
Madison	10,613.02	408 19	408.19	59,171 08	4,081.93	59,390.56	2,857.35	6,230.36	5,877.29	140,037.97
Mahaska	17,422.75	670.10	670 10	78,833 40	3,340.09	84,790.85	.....	.....	66,569.57	252,296.86
Marion	14,317.55	550 68	550 68	48,745.68	5,506.75	69,051.91	3,304 05	9,719 90	32,385.81	184,138.01
Marshall	18,937.24	728.66	728.66	82,204.55	.....	119,284.67	3,641.75	41,845 37	4,058.59	271,429.49
Mills	12,253.92	471.30	471.30	53,160.12	4,713.05	54,846 49	3,299.13	11,283.08	4,537.89	145,036.28
Mitchell	10,231 81	393.53	393 53	34,810.07	3,935.34	50,358.07	1,967.72	6,492.05	8,525.84	117,105.96
Monona	10,760.00	413.85	413.85	41,792.23	4,138.46	69,987 08	4,138 46	5,002.62	38,928.21	175,634.76
Monroe	8,180.16	314.63	314.63	41,547 43	3,146.21	40,130.05	1,573.11	9,205.37	4,315.86	108,727.45
Mootgomery	11,891 02	457.34	457 34	51,194 28	4,573.78	68,164 04	2,286.76	16,160.74	.....	155,185.30
Muscatine	17,860.84	686.95	686 96	55,408.89	6,869.55	79,266 16	.....	.....	86,957.72	247,737.07
O'Brien	11,546.58	444.10	444.10	55,459.45	4,440.98	80,565.90	.....	6,414.28	13,477.01	172,792.40
Osceola	5,676.06	218.35	218.35	31,354.61	2,183.13	41,411.16	2,183.13	2,668.79	1,948.93	87,862.51
Page	14,877.29	572.19	572.19	49,771.89	5,722.04	81,619.75	5,722.04	20,472.36	7,555.20	186,884.95
Palo Alto	8,260.48	318.02	318.02	36,572.18	3,180.19	56,082.42	.....	3,905.47	14,925.77	123,570.55
Plymouth	16,666 81	641.03	641.03	58,884.56	6,410.31	87,417.70	2,564.12	17,362.88	.....	190,588.44
Pocahontas	10,164 86	390.96	390.96	46,914.72	3,909.56	58,385.22	3,909.56	8,224.30	.....	132,290.14
Polk	50,220.43	1,931.55	1,931.55	182,270.52	19,315.55	358,846.91	.....	.....	539,257.03	1,153,773.54
Pottawattamie	31,311 57	1,204.29	1,204.29	130,729 47	12,042.85	189,443.62	6,021.37	148,245.52	47,374 17	567,577.15
Poweshiek	15,736.50	605.23	605.23	62,689.75	6,052.19	76,711.27	2,420.50	20,041.84	6,801.92	191,664.43
Ringgold	9,211.04	354 32	354.32	33,481 44	3,542.94	54,229.09	1.062 85	4,056.29	7,032.55	113,325.44
Sac	12,396.89	476.80	476.80	49,699 27	4.768.03	61,389.33	2,384.02	22,506.90	.....	154,158.04
Scott	33,640 49	1,293.84	1,293 85	88,177.53	12,938.63	203,129.85	12,938.63	241,059.43	4,805.35	599,277.60

STATEMENT No. 60.

Showing the amount of State and local taxes levied in the several counties for the year 1900, as reported to this office by the several county auditors, in compliance with section 1388 of the Code.

COUNTIES.	State tax.	Special university tax.	Special Agricultural College tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax	Special tax.	Total taxes.
Adair	$ 9,194.54	$ 353.64	$ 353.64	$ 39,228.54	$ 3,536.36	$ 59,967.46	$ 3,536.36	$ 5,979.79	$ 6,179.01	$ 128,329.34
Adams	8,466.33	325.62	325.62	35,167.84	3,256.28	41,005.66	1,628.14	3,873.39	2,985.43	97,034.31
Allamakee	9,113.14	350.50	350.50	38,295.44	3,505.05	39,037.98	.....	6,484.79	3,810.66	100,948.06
Appanoose	11,462.45	440.86	440.86	52,910.19	4,408.63	65,248.13	7,053.81	21,703.95	7,290.91	170,959.79
Audubon	8,509.76	327.29	327.29	43,527.85	3,273.00	48,620.00	.....	7,554.53	4,390.43	116,530.15
Benton	20,925.31	804.82	804.82	59,844.45	8,048.19	85,129.49	2,414.46	11,647.72	14,136.85	203,756.11
Black Hawk	22,077.54	849.08	849.08	57,672.37	8,491.33	117,917.07	4,245.65	53,568.79	6,018.88	271,689.79
Boone	15,606.66	600.25	600.25	55,309.13	6,002.56	101,635.02	6,002.56	40,906.34	8,125.73	234,788.50
Bremer	10,626.61	408.71	408.71	37,367.55	4,087.14	42,078.77	2,043.47	10,176.03	4,770.34	111,967.33
Buchanan	13,882.35	533.95	533.94	54,218.36	5,339.35	71,508.35	2,135.74	13,865.07	3,073.15	165,150.26
Buena Vista	11,711.53	450.48	450.48	42,779.94	6,339.80	65,689.31	1,351.33	12,407.80	10,643.49	151,823.86
Butler	12,619.97	485.38	485.38	40,645.25	4,853.87	67,677.43	4,853.87	7,335.58	14,703.66	153,660.39
Calhoun	11,381.52	437.75	437.75	71,482.63	4,377.46	68,287.17	4,377.46	7,924.27	15,476.69	184,181.70
Carroll	12,827.20	493.36	493.36	50,441.18	4,933.50	72,347.47	4,933.50	7,658.97	9,180.86	163,309.40
Cass	13,752.67	528.95	528.95	54,347.10	5,289.51	81,159.75	5,289.51	11,138.60	16,120.07	190,155.11
Cedar	18,113.72	696.69	696.69	46,678.69	6,966.81	67,084.87	3,483.41	7,336.10	5,934.30	156,991.28
Cerro Gordo	13,683.48	526.34	526.34	64,103.80	5,263.07	79,976.82	.....	16,482.84	28,947.20	209,509.89
Cherokee	12,086.12	464.85	464.85	46,248.29	4,648.51	67,885.37	3,718.84	18,944.59	7,835.42	162,296.84
Chickasaw	9,828.70	377.99	377.99	51,107.35	3,780.28	46,151.00	4,914.38	6,481.49	.....	123,019.18
Clarke	8,098.28	311.47	311.47	47,341.79	3,114.72	35,077.53	.....	5,959.55	2,283.49	102,498.30
Clay	9,180.02	353.08	353.08	53,287.67	3,530.77	51,634.12	1,765.39	9,194.99	3,739.35	133,038.47
Clayton	15,128.04	581.84	581.84	47,484.31	5,818.47	72,723.42	5,818.47	7,081.93	10,856.49	166,068.81
Clinton	26,421.27	1,016.20	1,016.20	84,127.44	10,162.03	156,757.74	15,243.04	85,782.82	11,259.60	391,786.34
Crawford	14,689.74	564.99	564.99	47,900.10	5,649.83	86,861.55	2,824.91	7,347.85	10,861.62	177,265.58
Dallas	15,853.66	609.76	609.76	50,406.23	6,097.56	92,288.32	.....	10,762.14	.....	176,627.43
Davis	8,721.16	335.43	335.43	44,324.29	3,354.29	24,292.62	1,677.15	5,659.01	4,364.01	93,063.39
Decatur	9,374.68	360.56	360.56	39,907.10	3,605.63	47,490.12	3,605.63	5,216.32	6,923.52	116,844.12
Delaware	13,387.04	514.93	514.93	47,503.28	5,148.92	58,113.43	4,119.10	9,820.51	23,977.03	163,099.17
Des Moines	19,351.56	744.29	744.29	62,685.92	7,442.91	112,052.71	.....	149,902.95	59,5[illegible]2.65	412,477.28
Dickinson	5,208.30	200.32	200.32	17,565.36	2,003.19	38,244.91	.....	3,357.76	7,387.21	74,167.37
Dubuque	33,994.48	1,307.48	1,307.48	112,508.27	13,074.80	140,646.91	18,958.46	263,818.10	4,983.72	590,599.70
Emmet	6,182.10	237.77	237.77	25,336.30	2,377.73	45,394.44	1,188.86	14,391.53	5,682.48	101,028.98

Fayette	15,805 16	611.35	611.35	50,985.50	6,113 53	82,576.21	4,805 91	11,583 27	14,770 56	191,832.84	
Floyd	12,391 93	476 61	476 61	31,749.76	4,766 13	69,855.13	4,766 13	18,903 27	11,770 61	155,246 18	
Franklin	11,621.65	446 98	446 98	45,592.90	4,169 90	56,180 55	.....	3,921.88	7,211.03	129,891.87	
Fremont	11,770.15	452.69	452.69	49,904 34	4,547.81	66,080.27	4,547.81	8,604.70	7,864.14	154,284.60	
Greene	12,890.60	495.79	495.79	43,947 25	4,957 92	66,218 02	4,462 10	10,118 01	11,422 09	155,027.37	
Grundy	12,063.68	463.98	463 98	21,293.32	4,635 98	52,015 67	1,391.86	10,327 66	2,004.76	104,660.89	
Guthrie	11,787.16	453.35	453.35	55,809.89	4 533 52	68,590.09	3,173 15	13,293.67	9,048.10	167,142.58	
Hamilton	13,072.69	502.76	502.76	49,863.61	5,027.93	65,879.44	.....	15,507.04	14,963.49	164,320.72	
Hancock	8,741 29	336.18	336.18	40,204.42	4,159.34	55,293 88	4,706 68	4,440 66	22,036.95	140,255.58	
Hardin	14,389.31	553.43	553 43	48,131.30	5,534.35	90,001.04	5,534.35	28,575.75	7,116.85	200,389.81	
Harrison	13,989.65	538 06	538 06	66,818.43	5,380 65	97,695.16	7,532.89	7,472 27	8,078.37	208,043 54	
Henry	12,701.65	488.51	488 51	41,052 30	4,884.58	51,483 85	7,326.88	19,337.98	4,304.73	142,068 99	
Howard	9,278.24	356.86	356.86	34,196 15	3,568.55	46,832 29	3,568.55	6,161.17	11,495.45	115,814 12	
Humboldt	8,920.52	343 09	343.09	29,039.67	3,430.97	45,128.79	2,401 68	7,168 18	4,439.90	101,215.89	
Ida	8,965.97	344.84	344 84	30,691.21	3,448 45	63,085.15	2,758 76	7,179 44	5,994.18	122,812 84	
Iowa	13,809.04	531 12	531.11	40,516.63	5,311.16	66,046 27	6,904 52	6,836.86	872.15	141,358.86	
Jackson	13,176.36	506.78	506.78	49,547.99	5,067.83	65,351.21	5,067.83	16,322.46	6,288.03	161,835.27	
Jasper	20,462 34	787 04	787.04	63,164.06	7,870.03	90,002.36	.....	27,819.62	11,869.28	222,761.77	
Jefferson	11,530.04	443.43	443.43	53,552.00	4,434.67	37,930.90	2 650.86	15,756.33	519.02	227,270.68	
Johnson	19,947 57	767.12	767.12	74,852.90	7,671 79	76,990 13	.....	43,275.14	2,443.44	226,715.21	
Jones	15,782.51	607.02	607.02	50,336.04	6,070.19	58,335 26	3,035.10	11,510.51	4,431.48	150,715.13	
Keokuk	15,752 11	605.85	605 85	50,600.03	6,664.20	74,356.65	.....	13,067.65	1,789.33	163,441 67	
Kossuth	16,405.97	630.98	630.98	58,011.52	6,310 34	111,564 96	3,782 20	9,196.43	30,887 91	237,421 29	
Lee	19,999.19	769.19	769 19	72,653 32	7,691 99	90,163.58	14,614 79	119,224.75	32,420 69	358,306.69	
Linn	31,769.42	1,221 90	1,221.90	105,043.18	12,219 02	199,891 10	6,109.49	184,216.28	26,563 22	568,255.51	
Louisa	9,502 39	365.48	365.48	35,994.76	3,654.95	40,240.33	7,309.83	7,295.94	14,483.63	119,212.79	
Lucas	9,049.25	348.05	348.05	45,506 94	3,480.46	50,265.84	2,784.39	8,106.05	4,189 26	121,078 29	
Lyon	10,194.34	392 09	392 09	69,792 37	3,920.90	63,413 72	.....	.....	9,102 18	157,207.69	
Madison	10,613.02	408 19	408.19	50,171 68	4,081.93	59,390.56	2,857.35	6,230.36	5,877.29	140,037.97	
Mahaska	17,422.75	670.10	670 10	78,833 40	3,340.09	84,790.85	.....	.....	66,569.57	252,296.86	
Marion	14,317.55	550 68	550 68	48,745.68	5,506.75	69,051.91	3,304 05	9,719 90	32,385.81	184,138.01	
Marshall	18,937.24	728.66	728.66	82,204.55	.....	119,284.67	3,641.75	41,845 37	4,058.59	271,429.49	
Mills	12,253.92	471.30	471.30	53,160 12	4,713.05	54,846 49	3,299.13	11,283.08	4,537.89	145,036.28	
Mitchell	10,231 81	393.53	393 53	34,810.07	3,935.34	50,358.07	1,967.72	6,492.05	8,525.84	117,105.96	
Monona	10,760.00	413.85	413.85	41,792.23	4,138.46	69,987 08	4,138 46	5,062.62	38,928.21	175,634.76	
Monroe	8,180.16	314.63	314.63	41,547 43	3,146.21	40,130.05	1,573.11	9,205.37	4,315.86	108,727.45	
Mootgomery	11,891 02	457.34	457 34	51,194 28	4,573.78	68,164 04	2,286.76	16,160.74	.....	155,185.30	
Muscatine	17,860.84	686.95	686 96	55,408.89	6,869.55	79,266 16	.....	.....	86,957.72	247,737.07	
O'Brien	11,546.58	444.10	444.10	55,459.45	4,440.98	80,565.90	.....	6,414.28	13,477.01	172,792.40	
Osceola	5,676.06	218.35	218.35	31,354.61	2,183.13	41,411.16	2,183.13	2,668.79	1,948.93	87,862.51	
Page	14,877.29	572.19	572.19	49,771.89	5,722.04	81,619.75	5,722.04	20,472.36	7,555.20	186,884.95	
Palo Alto	8,260.48	318.02	318.02	36,572.18	3,180.19	56,082.42	.....	3,905.47	14,925.77	123,570.55	
Plymouth	16,666 81	641.03	641.03	58,884.56	6,410.31	87,417.70	2,564.12	17,362.88	.....	190,586.44	
Pocahontas	10,164 86	390.96	390.96	46,914.72	3,909.56	58,385.22	3,909.56	8,224.30	.....	132,290.14	
Polk	50,220.43	1,931.55	1,931.55	182,270.52	19,315.55	358,846.91	.....	.....	539,257.03	1,153,773.54	
Pottawattamie	31,311 57	1,204.29	1,204.29	130,729 47	12,042.85	189,443.62	6,021.37	148,245.52	47,374 17	567,577.15	
Poweshiek	15,736.50	605.23	605.23	62,689.75	6,052.19	76,711.27	2,420.50	20,041.84	6,801.92	191,661.43	
Ringgold	9,211.64	354 32	354.32	33,481 44	3,542.94	54,229.09	1,062 85	4,056.29	7,032.55	113,328.44	
Sac	12,396.89	476.80	476.80	49,699.27	4,768.03	61,389.33	2,384.02	22,566.90	.....	154,158.04	
Scott	33,640 49	1,293.84	1,293.85	98,177.53	12,938.63	203,129.85	12,938.63	241,089 43	4,805.35	599,277.60	

STATEMENT No. 60—CONTINUED.

COUNTIES.	State tax.	Special university tax.	Special agricultural college tax.	County tax	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Shelby	$ 11,740.52	$ 451.58	$ 451.58	$ 48,089.85	$ 4,515.52	$ 70,504.35	$ 4,515.51	$ 4,520.87	$ 5,701.09	$ 150,580.87
Sioux	16,950.71	651.95	651.95	45,634.75	6,519.48	103,879.50	6,519.48	7,741.60	16,542.85	205,092.33
Story	15,451.40	594.28	594.28	70,974.26	5,942.85	78,579.20	6,537.11	11,073.95	19,287.00	209,034.30
Tama	18,947.20	728.73	728.73	64,255.03	7,260.12	86,768.34	....	12,710.23	17,711.51	209,049.89
Taylor	10,971.51	421.99	421.99	50,050.05	4,219.82	68,716.79	2,109.98	8,503.11	6,974.36	152,389.60
Union	10,105.51	388.67	388.67	63,353.83	3,886.73	68,821.04	3,886.73	.....	26,024.49	176,855.67
Van Buren	10,243.46	393.98	393.98	50,464.03	3,939.79	41,580.98	4,727.75	11,093.42	866.83	124,604.22
Wapello	15,219.45	585.35	585.35	87,417.00	5,853.65	120,850.00	8,780.45	64,388.75	.....	303,680.00
Warren	13,071.69	502.76	502.76	55,113.52	5,027.53	53,469.58	5,027.53	8,825.54	7,708.86	149,249.77
Washington	16,395.33	630.59	630.59	50,987.47	6,304.75	61,726.85	.....	18,270.16	4,240.94	159,186.68
Wayne	10,501.00	403.88	403.88	45,991.54	4,038.84	51,306.22	4,038.84	9,519.21	.....	126,203.41
Webster	17,637.72	678.37	678.37	66,719.91	6,783.74	93,806.69	13,567.48	18,493.67	72,564.86	290,930.81
Winnebago	6,687.93	257.23	257.23	32,040.69	2,572.28	46,729.93	3,858.42	5,377.37	9,787.99	107,569.07
Winneshiek	14,916.35	573.71	573.71	58,349.22	5,738.16	54,016.97	5,738.16	13,105.12	10,876.31	163,887.71
Woodbury	28,318.45	1,089.11	1,089.11	174,188.02	10,891.83	217,440.14	.....	174,734.71	56,476.03	664,227.40
Worth	7,252.80	278.95	278.95	36,067.49	2,788.03	30,208.85	2,788.04	5,492.52	1,128.02	86,783.65
Wright	10,911.32	419.70	419.70	48,053.59	4,196.80	75,207.29	839.63	15,357.58	11,714.28	167,119.89
Total	$1,404,828.37	$ 54,031.90	$ 54,031.90	$5,451,284.17	$ 532,899.87	$7,620,376.67	$ 362,724.22	$2,476,002.49	$1,770,610.21	$19,726,789.80

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Beginning with the levy of 1900, the taxes paid by telegraph and telephone companies were paid to the various county treasurers instead of the treasurer of state, the law being changed by the Twenty eighth General Assembly.

STATEMENT No. 61.

Showing cost to state for improvements to and support of the three educational institutions for the fiscal period ending June 30, 1901.

IOWA STATE COLLEGE.	General engine'ring hall.	Presidents' residence.	Pure bred stock.	Horse barn and stock pavilion.	Improvement and repairs.	Providential contingent fund.	Financial agent.	Trustees, per diem and M.	Support and ordinary expense.	Current expense and additional support.	Total cost to state.
	$ 34,949.05	$ 10,000.00	$ 9,045.60	$ 11,997.10	$ .32	$ 16,909.58	$ 3,968 43	$ 6 018 55	$ 43,125.90	$ 25,000 00	$ 161,014.53

STATE UNIVERSITY.	Law library.	Repair and contingent.	Support.	Additional support.	Regents, per diem and M.	Providential contingent fund.	Special tax, 1-10 mill levy.	Total cost to state.
	$ 1,000.00	$ 10,500.00	$157,000 00	$ 50,000.00	$ 4,482.30	$ 4,000 02	$157,375.00	$ 384,357.32

NORMAL SCHOOL.	Library.	Librarian and Assistant.	Summer school.	Repairs.	Teachers.	Contingent and repairs.	Contingent expenses.	Military instructor.	Military instructions.	Additional building.	Trustees, per diem and M.	Total cost to state.
	$ 2,000.00	$ 1,600.00	$ 6,000.00	$ 2,500.00	$ 78 005.00	$ 18,000.00	$ 5 000 00	$ 500.00	$ 800.00	$ 50,000.00	$ 3,201.55	$ 167,606.55

STATEMENT No. 62.

Showing the number of codes of 1897 sent by the secretary of state to the various county auditors; the number sold and the number distributed according to law by the county auditors up to November 15, 1900; also the number on hand in the various counties on November 15, 1900, all of which is shown by the annual reports from the county auditors on file in the office of auditor of state.

COUNTIES	Number copies sent.	Number copies sold.	Number copies distributed according to law.	Number copies on hand Nov. 15, 1900.
Adair	108	32	76	.....
Adams	92	22	60	10
Allamakee	111	34	74	3
Appanoose	114	39	75	.....
Audubon	88	12	62	14
Benton	140	66	74	....
Black Hawk	154	86	64	4
Boone	121	53	67	1
Bremer	99	35	59	5
Buchanan	111	40	66	5
Buena Vista	102	35	64	3
Butler	99	35	64	....
Calhoun	120	28	80	12
Carroll	111	43	65	3
Cass	115	50	64	1
Cedar	145	68	76	1
Cerro Gordo	109	40	59	10
Cherokee	98	40	56	2
Chickasaw	94	39	52	3
Clarke	63	14	49	.....
Clay	87	25	58	4
Clayton	171	73	88	10
Clinton	169	82	79	8
Crawford	116	23	89	4
Dallas	117	19	95	3
Davis	99	31	66	2
Decatur	107	39	68	.....
Delaware	100	37	60	3
Des Moines	124	73	44	7
Dickinson	73	21	51	1
Dubuque	194	110	77	7
Emmet	71	16	53	2
Fayette	166	65	89	12
Floyd	96	43	52	1
Franklin	111	38	58	15
Fremont	91	29	61	1
Greene	107	38	63	6
Grundy	80	21	54	5
Guthrie	125	29	77	19
Hamilton	102	31	67	4
Hancock	103	28	63	12
Hardin	133	42	72	10
Harrison	122	41	69	12
Henry	89	28	60	1
Howard	83	29	53	1
Humboldt	80	28	52	.....
Ida	87	17	63	7

STATEMENT No. 62—Continued.

COUNTIES.	Number copies sent.	Number copies sold.	Number copies distributed according to law.	Number copies on hand Nov. 15, 1900.
Iowa	102	39	63	.....
Jackson	132	51	72	6
Jasper	128	39	88	1
Jefferson	88	35	50	3
Johnson	396	318	73	5
Jones	105	17	76	12
Keokuk	127	45	74	8
Kossuth	151	44	97	10
Lee	175	89	80	6
Linn	231	123	98	10
Louisa	89	30	51	8
Lucas	90	40	50	.....
Lyon	104	22	76	6
Madison	93	27	62	4
Mahaska	141	51	77	13
Marion	97	27	70	.....
Marshall	178	80	78	20
Mills	112	45	63	4
Mitchell	90	29	60	1
Monona	143	41	97	5
Monroe	80	25	55	.....
Montgomery	101	47	54	.....
Muscatine	119	63	56	.....
O'Brien	107	34	73	.....
Osceola	71	21	44	6
Page	133	59	66	8
Palo Alto	102	30	66	6
Plymouth	119	42	75	2
Pocahontas	105	36	63	6
Polk	433	343	77	13
Pottawattamie	277	132	135	10
Poweshiek	104	38	66	.....
Ringgold	96	23	71	2
Sac	87	24	59	4
Scott	233	158	64	11
Shelby	107	34	67	6
Sioux	140	52	85	3
Story	108	41	65	2
Tama	125	40	83	2
Taylor	94	27	67	.....
Union	89	32	57	.....
Van Buren	101	30	67	4
Wapello	107	45	62	.....
Warren	109	45	63	1
Washington	115	44	70	1
Wayne	129	32	59	38
Webster	129	27	97	5
Winnebago	76	25	47	4
Winneshiek	149	68	80	1
Woodbury	254	162	88	4
Worth	77	23	52	2
Wright	102	28	70	4
Total	12,147	4,889	6,745	513

Note—The records in the secretary of state's office show that there were printed, bound and delivered to said office 14,988 copies of the code of 1897.

The records further show that the following disposition has been made of the codes by the secretary of state up to November 15, 1900:

Number copies sent to the various county auditors	12,147
Number copies sold by secretary of state	592
Number copies distributed according to section 42 of the code, by secretary of state	775
Number copies in hands of state binder, to re-bind	4
Number copies on hand in secretary of state's office November 15, 1900	1,470
Total	14,988

STATEMENT

SHOWING THE

Condition of Banks.

Incorporated Under the Laws of Iowa for the Biennial Period Ending June 30, 1901.

BANK STATEMENTS

The report herewith submitted contains a statement from two hundred and fifty-six (256) Savings Banks and two hundred and eighteen (218) State Banks. During the biennial period ending June 30, 1901, twelve state and nine savings banks ceased transacting business, and have wound up their affairs. During the same period there was organized twenty-two state banks having a combined capital stock of $787,500, making a gain in number of ten state banks, in said period. There was organized sixty-eight savings banks, having a combined capital stock of $1,301,500, making a gain in number of fifty-nine savings banks in said period. Total number of banks organized was ninety, having a combined capital stock of $2,089,000, showing a gain in number of sixty-nine.

SAVINGS BANKS THAT HAVE SURRENDERED THEIR CHARTER AND MERGED INTO NATIONAL BANKS.

The following have either consolidated with some other bank or merged into a national bank, with the exception of the Citizens Savings Bank of Ireton, which went into voluntary liquidation and wound up its affairs, during the biennial period ending June 30, 1901.

American Savings Bank	Des Moines.
Commercial Savings Banks	Milford.
Cambridge Savings	Cambridge.
Commercial Savings	Oelwein.
Citizens Savings	Ireton.
Farmers Savings	Burt.
Iowa Savings	Ruthven.
State Savings	Coon Rapids.
Van Buren County Savings	Farmington.

State Banks that have ceased to transact business as a State Bank during the biennial period ending June 30, 1901:

Bank of Lineville	Lineville.
Commercial State Bank	Essex.
Corwith State Bank	Corwith.

Guthrie State Bank	Guthrie Center.
Northwestern State Bank	Hawarden.
State Bank	Dayton.
State Bank	Bancroft.
Tama County State Bank	Gladbrook.
Union State Bank	Wilton.
Webster County State Bank	Gowrie.
Waterloo State Bank	Waterloo.
Wesley State Bank	Wesley.

State Banks that have been organized during the period ending June 30, 1901:

NAME.	LOCATION.	CAPITAL STOCK.
Burton & Co. State Bank	Kellogg	$ 80,000
Citizens State	Dysart	50,000
Citizens State	Sumner	50,000
Chelsea State	Chelsea	25,000
Fenton State	Fenton	25,000
Farmers State	Dolliver	25,000
Guttenberg State	Guttenberg	25,000
Iowa State	Mason City	50,000
Iowa State	Des Moines	50,000
Hopkinton State	Hopkinton	40,000
Moorhead State	Moorhead	30,000
Mount Union State	Mount Union	25,000
New Hartford State	New Hartford	35,000
Ogden State	Ogden	25,000
Ringsted State	Ringsted	25,000
Ryan State	Ryan	25,000
State	Schaller	40,000
State	Morning Sun	25,000
State	Fremont	25,000
Stout State	Stout	27,500
State	Gladbrook	50,000
State	Fayette	35,000

Savings Banks organized during the biennial period ending June 30, 1901:

NAME.	LOCATION.	CAPITAL STOCK.
Belmond Savings Bank	Belmond	$ 11,000
Blakesburg Savings	Blakesburg	10,000
Citizens Savings	Lester	12,000
City Savings	Bayard	15,000
Cedar Falls Savings	Cedar Falls	30,000
Citizens Savings	Hanlantown	10,000
Citizens Savings	Quimby	15,000
Citizens Savings	Lost Nation	10,000
Citizens Savings	Ayrshire	10,000
Commercial Savings	Shenandoah	25,000
Cromwell State Savings	Cromwell	10,000

SAVINGS BANKS ORGANIZED—CONTINUED.

NAME.	LOCATION.	CAPITAL STOCK.
Citizens Savings	Centerville	$ 25,000
County Savings	Algona	50,000
Danish-American Savings	Ringsted	15,000
Dolliver Savings	Dolliver	10,000
Dubuque Savings	Dubuque	50,000
Davis County Savings	Bloomfield	25,000
Danville State Savings	Danville	12,000
Dedham Savings	Dedham	15,000
Dexter Savings	Dexter	15,000
Eldridge Savings	Eldridge	10,000
Farmers Savings	Fenton	15,000
Farmers Savings	Kalona	10,000
Farmers Savings	Roland	25,000
Ft. Dodge Savings	Ft. Dodge	25,000
Farmers Savings	Cartersville	15,000
Farmers Savings	Leland	10,000
Grundy County Savings	Grundy Center	25,000
Gowrie Savings	Gowrie	25,000
German Savings	Lake Park	25,000
Hillsboro Savings Bank	Hillsboro	10,000
Hedrick State	Hedrick	10,000
Home Trust and Savings Bank	Osage	25,000
Huntington Savings	Huntington	10,000
Iowa Savings	Estherville	20,000
Kinross Savings	Kinross	10,000
Lowden Savings	Lowden	25,000
Lytton Savings	Lytton	10,000
LeClaire Savings	LeClaire	10,000
Masonville Savings	Masonville	10,000
Nichols Savings	Nichols	15,000
Olds Savings	Olds	12,000
Peoples Savings	Sioux City	50,000
Peoples Savings	Vinton	50,000
Perry Savings and Exchange	Perry	50,000
Peoples Savings	Cedar Rapids	50,000
Peoples Savings	St. Benedict	10,000
Peoples Savings	Grand Mound	15,000
Peoples Savings	Inwood	15,000
Rose Hill Savings	Rose Hill	12,000
Ringgold County Savings	Kellerton	10,000
Stockport Savings	Stockport	10,000
Security Savings	Waterloo	50,000
Security Savings	Albert City	15,000
Savings Bank of Afton	Afton	20,000
State Savings	Grand River	10,000
State Savings	Kinerim	10,000
Sunbury Savings	Sunbury	15,000
Stanwood Savings	Stanwood	20,000
Superior Savings	Superior	10,000
Safety Savings	Humboldt	20,000
Union Savings	Kent	20,000
Vinton Savings	Vinton	20,000
Wapello County Savings	Ottumwa	50,000
Wiota Savings	Wiota	10,000
Waukee Savings	Waukee	10,000
West Chester Savings	West Chester	12,000
Yorktown Savings	Yorktown	10,000

The following tables show the condition of 256 savings, and 218 state banks at the close of business June 29, 1901, as shown by their reports to the auditor of state in pursuance of a call for that date:

SAVINGS BANK.

ASSETS.

Bills receivable	$ 66,343,719 00
Gold Coin	771,532.20
Silver Coin	212,581.26
Legal Tender, national bank notes, etc	1,724,840.83
Credits, subject to sight drafts	14,171,532.36
Overdrafts	499,439.44
Real and personal property	1,937 132 16
Total assets	$ 85,660,777.25

LIABILITIES.

Capital Stock	$ 9,370,600.00
Due Depositors	73,578,267.66
Due banks and others	43,568.84
Surplus	1,379,720.70
Undivided profits	1,288,620.05
Total liabilities	$ 85,660,777.25

STATE BANKS.

ASSETS.

Bills receivable	$ 37,291,079.11
Gold coin	672,244.21
Silver coin	187,397.76
Legal tender, national bank notes, etc	1,405.431.77
Credits subject to sight draft	11,475,960.45
Overdrafts	807,375.08
Real and personal property	2,054,125.19
Total assets	$ 53,893,613.57

LIABILITIES.

Capital stock	$ 9,474,800.00
Due depositors	41,153,346.40
Due banks and others	737,380.34
Surplus	1,330,440.00
Undivided profits	1,197,646 83
Total liabilities	$ 53,893,613 57

CONSOLIDATED STATEMENT OF THE ASSETS AND LIABILITIES OF BOTH THE STATE AND SAVINGS BANKS

ASSETS.

Bills receivable	$ 103,634,798.11
Gold coin	1,443,776.41
Silver coin	399,979.02
Legal tender, national bank notes, etc	3,130,272.60
Credits subject to sight draft	25,647,492.81
Overdrafts	1,305,814.52
Real and personal property	3,991,257.35
Total assets	$ 139,554,390.82

LIABILITIES.

Capital stock	$ 18,845,400.00
Due depositors	114,731,614.06
Due banks and others	780,949.18
Surplus	2,710,160.70
Undivided profits	2,486,266.88
Total liabilites	$ 139,554,390.82

The preceding statement made at the close of business on the 29th day of June, 1901, shows the following changes in the conditions of banks as compared with their statement made at the close of business June 30, 1899:

ASSETS.

Bills receivable (1901)	$103,634,798.11
Bills receivable (1899)	70,920,195.88
Increase	$ 32,714,602.23
Cash and cash items (1901)	4,974,028.03
Cash and cash items (1899)	4,175,414.93
Increase	$ 798,613.10
Credits subject to sight draft (1901)	25,647,492.81
Credits subject to sight draft (1899)	18,816,499.66
Increase	$ 6,830,993.15
Over drafts (1901)	1,305,814.52
Over drafts (1899)	875,979.76
Increase	$ 429,834.76
Real and personal property (1901)	3,991,257.35
Real and personal property (1899)	3,916,458.80
Increase	$ 74,798.55
Total assets (1901)	139,554,390.82
Total assets (1899)	98,704,549.03
Increase	$ 40,849,841.79

LIABILITIES.

Capital stock (1901)	18,845,400.00
Capital stock (1899)	16,874,190.00
Increase	$ 1,971,230.00
Due depositors (1901)	114,731,614.06
Due depositors (1899)	77,405,668.16
Increase	$ 37,325,945.90
Due banks and others (1901)	780,949.18
Due banks and others (1899)	562,433.29
Increase	$ 218,515.89
Surplus (1901)	2,710,160.70
Surplus (1899)	1,804,285.52
Increase	$ 905,875.18
Undivided profits (1901)	2,486,266.88
Undivided profits (1899)	2,057,992.06
Increase	$ 428,274.82
Liabilities (1901)	139,554,390.82
Liabilities (1899)	98,704,549.03
Increase	$ 40,849,841.79

STATEMENT OF STATE AND SAVINGS BANKS.

Statement of state and savings banks since 1890, showing number, amount of deposits, capital stock, and total liabilities, as taken from the report made to the auditor of state June 30th of each year.

DATE	NO.	DUE DEPOSITORS.	CAPITAL STOCK.	LIABILITIES.
June 30, 1891	205	$ 33,781,706.67	$ 11,026,398.73	$ 48,254,287.84
June 30, 1892	245	42,476,395.89	12,734,200.00	59,011,405.14
June 30, 1893	325	42,151,434.35	14,484,120.00	60,854,842.51
June 30, 1894	350	41,987,836.05	15,671,800.00	61,271,266.82
June 30, 1895	364	43,827,136.55	16,161,300.00	64,045,057.80
June 30, 1896	370	43,966,793.79	16,411,400.00	64,628,481.08
June 30, 1897	372	45,442,894.16	16,287,200.00	65,799,440.96
June 30, 1898	383	59,336,458.62	16,447,000.00	79,697,645.07
June 30, 1899	402	77,405,668.16	16,874,170.00	98,704,549.03
June 30, 1900	448	91,147,056.88	18,054,900.00	114,392,424.03
June 29, 1901	474	114,731,614.06	18,845,400.00	139,554,390.82

SAVINGS BANKS.

Statement of the condition of Savings Banks on June 29, 1901, as shown by their reports to the auditor of state under his call for a report on that day.

AINSWORTH SAVINGS BANK.

E. W. WHITE, President. A. E. SPAULDING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 112,261.92	Capital stock	$ 35,000.00
Cash and cash items	7,774.04	Due depositors	96,889.15
Credit subject to sight draft	36,209.05	Due banks and others	.....
Over drafts	4,035.16	Surplus	27,000.00
Real and personal property	1,900.00	Undivided profits	3,291.02
Total	$ 162,180 17	Total	$ 162,180 17

AKRON SAVINGS BANK.

R. D. CLARK, President. C. G. BRADY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,003.54	Capital stock	$ 30,000.00
Cash and cash items	6,862.46	Due depositors	138,834.85
Credit subject to sight draft	50,063.67	Due banks and others	.....
Over drafts	520.67	Surplus	.....
Real and personal property	11,911 91	Undivided profits	7,527.40
Total	$ 176,362.25	Total	$ 176,362.25

AURORA SAVINGS BANK.

B. B. WARREN, President. A. A. MCINTOSH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 17,904.45	Capital stock	$ 10,000.00
Cash and cash items	6,104 80	Due depositors	29,073.56
Credit subject to sight draft	10,039.12	Due banks and others	.....
Over drafts	428.07	Surplus	.....
Real and personal property	5,077.18	Undivided profits	480.06
Total	$ 39,553 62	Total	$ 39,553 62

STATEMENT OF STATE AND SAVINGS BANKS.

Statement of state and savings banks since 1890, showing number, amount of deposits, capital stock, and total liabilities, as taken from the report made to the auditor of state June 30th of each year.

DATE	NO.	DUE DEPOSITORS.	CAPITAL STOCK.	LIABILITIES.
June 30, 1891	205	$ 33,781,706.67	$ 11,026,398.73	$ 48,254,287.84
June 30, 1892	245	42,476,395.89	12,734,200.00	59,011,405.14
June 30, 1893	325	42,151,434.35	14,484,120.00	60,854,842.51
June 30, 1894	350	41,987,836.05	15,671,800.00	61,271,266.82
June 30, 1895	364	43,827,136.55	16,161,300.00	64,045,057.89
June 30, 1896	370	43,966,793.79	16,411,400.00	64,628,481.08
June 30, 1897	372	45,442,894.16	16,287,200.00	65,799,440.96
June 30, 1898	383	59,336,458.62	16,447,000.00	79,697,045.07
June 30, 1899	402	77,405,668.16	16,874,170.00	98,704,549.03
June 30, 1900	448	91,147,056.88	18,054,900.00	114,392,424.03
June 29, 1901	474	114,731,614.06	18,845,400.00	139,554,390.82

SAVINGS BANKS.

Statement of the condition of Savings Banks on June 29, 1901, as shown by their reports to the auditor of state under his call for a report on that day.

AINSWORTH SAVINGS BANK.

E. W. WHITE, President. A. E. SPAULDING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 112,261.92	Capital stock	$ 35,000.00
Cash and cash items	7,774.04	Due depositors	96,889.15
Credit subject to sight draft	36,209.05	Due banks and others	.....
Over drafts	4,035.16	Surplus	27,000.00
Real and personal property	1,900.00	Undivided profits	3,291.02
Total	$ 162,180 17	Total	$ 162,180 17

AKRON SAVINGS BANK.

R. D. CLARK, President. C. G. BRADY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,503.54	Capital stock	$ 30,000.00
Cash and cash items	6,862.46	Due depositors	138,834.85
Credit subject to sight draft	50,063.67	Due banks and others	.....
Over drafts	520.67	Surplus	.....
Real and personal property	11,911 91	Undivided profits	7,527.40
Total	$ 176,362.25	Total	$ 176,362.25

AURORA SAVINGS BANK.

B. B. WARREN, President. A. A. MCINTOSH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 17,904.45	Capital stock	$ 10,000 00
Cash and cash items	6,104 80	Due depositors	29,073.56
Credit subject to sight draft	10,039.12	Due banks and others	.....
Over drafts	428.07	Surplus	.....
Real and personal property	5,077.18	Undivided profits	480.06
Total	$ 39,553 62	Total	$ 39,553 62

ATKINS SAVINGS BANK.

JOSEPH OWENS, President. W. A. FAWCETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,422.05	Capital stock	$ 15,000.00
Cash and cash items	2,904.55	Due depositors	155,369.57
Credit subject to sight draft	28,034 05	Due banks and others	
Over drafts	253 67	Surplus	
Real and personal property	2,340 06	Undivided profits	2,584.81
Total	$ 132.954 38	Total	$ 132,954.38

AMERICAN SAVINGS BANK—MAQUOKETA.

D. N. LOOSE, President. H. B. HUBBELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 353,263.56	Capital stock	$ 50,000.00
Cash and cash items	24,295 03	Due depositors	404,250.50
Credit subject to sight draft	85,106.03	Due banks and others	
Over drafts	1,256.46	Surplus	10,000.00
Real and personal property	8,000.00	Undivided profits	7,670 58
Total	$ 471.921.08	Total	$ 471.921.08

AMERICAN TRUST AND SAVINGS BANK—CEDAR RAPIDS.

GEORGE W. BEVER, President. R. S. FORBES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 701,930.78	Capital stock	$ 50,000.00
Cash and cash items	10,654.26	Due depositors	719,750.14
Credit subject to sight draft	54,654.37	Due banks and others	
Over drafts		Surplus	5,000.00
Real and personal property	9,663.34	Undivided profits	2,152.61
Total	$ 776,902 75	Total	$ 776,902.75

ÆTNA SAVINGS BANK—McINTIRE.

C. W. BOPP, President. C. J. WRIGHT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 24,663.77	Capital stock	$ 10,000.00
Cash and cash items	3,221.51	Due depositors	31,513.69
Credit subject to sight draft	10,404.50	Due banks and others	
Over drafts	57 72	Surplus	
Real and personal property	3,500.00	Undivided profits	333 81
Total	$ 41,847.50	Total	$ 41,847 50

BENTON COUNTY SAVINGS BANK—NORWAY.

WM. SCHLOEMAN, President. J. H. PICKARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 96,049 26	Capital stock	$ 15,000.00
Cash and cash items	3,634.87	Due depositors	142,794 93
Credit subject to sight draft	76,371.68	Due banks and others	.....
Over drafts	.....	Surplus	15,000.00
Real and personal property	2,200.00	Undivided profits	5,460.88
Total	$ 178,255.81	Total	$ 178,255.81

BAYARD SAVINGS BANK.

F. M. HOPKINS, President. M. MCDONALD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,303.58	Capital stock	$ 15,000.00
Cash and cash items	3,974 88	Due depositors	94,411.88
Credit subject to sight draft	3,565.00	Due banks and others	2,521.72
Over drafts	3,633.83	Surplus	.....
Real and personal property	2,500.00	Undivided profits	9,143.69
Total	$ 121,077.29	Total	$ 121,077.29

BATTLE CREEK SAVINGS BANK.

ALEX. MCHUGH, President. CHAS. WIRTH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 147,029.42	Capital stock	$ 25,000.00
Cash and cash items	7,424.22	Due depositors	182,460.85
Credit subject to sight draft	50,570.38	Due banks and others	.....
Over drafts	1,463 76	Surplus	.....
Real and personal property	8,500 00	Undivided profits	7,526.93
Total	$ 214,987 78	Total	$ 214,987.78

BATAVIA SAVINGS BANK.

J. B. MOWERY, President. W. A. LEWIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,818.34	Capital stock	$ 16,000.00
Cash and cash items	1,697.15	Due depositors	62,019.61
Credits subject to sight draft	1,955.50	Due banks and others	3,289.39
Over drafts	754.07	Surplus	.....
Real and personal property	3,195.75	Undivided profits	5,111.81
Total	$ 86,420.81	Total	$ 86,420.81

BRADGATE STATE SAVINGS BANK.

JOHN BOYDEN, President. S. F. BOYDEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,522 71	Capital stock	$ 10,000.00
Cash and cash items	2,774.59	Due depositors	42,101.20
Credit subject to sight draft	10,779.76	Due banks and others	.....
Over drafts	921.58	Surplus	1,000 00
Real and personal property	2,312.21	Undivided profits	209.65
Total	$ 53,310.85	Total	$ 53,310 85

BADGER SAVINGS BANK.

C. W. MAHER, President. T. R. PETERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51,204.37	Capital stock	$ 10,000.00
Cash and cash items	2,114.09	Due depositors	61,518.05
Credit subject to sight draft	19,572.15	Due banks and others	.....
Over drafts	....	Surplus	.....
Real and personal property	1,275.29	Undivided profits	2,647.85
Total	$ 74,165.90	Total	$ 74,161.90

BENNETT SAVINGS BANK.

D. H. ANOKE, President. WM. BIERKAMP, Jr., Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 158,933.79	Capital stock	$ 20,000.00
Cash and cash items	3,539.83	Due depositors	187,940.55
Credit subject to sight draft	40,130.26	Due banks and others	.....
Over drafts	3,985.54	Surplus	3,000.00
Real and personal property	6,800.00	Undivided profits	2,448.87
Total	$ 213,389.42	Total	$ 213,389.42

BELMOND SAVINGS BANK.

VAL GRIESY, President. D. E. PACKARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 64,966.63	Capital stock	$ 11,000.00
Cash and cash items	5,521.00	Due depositors	96,042.72
Credit subject to sight draft	33,141.51	Due banks and others	.....
Over draft	258.79	Surplus	.....
Real and personal property	4,147.76	Undivided profits	992.97
Total	$ 108,035.69	Total	$ 108,035.69

BLAKESBURG SAVINGS BANK.

J. S. MOWREY, President. WALTER ABEGG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 47,576.13	Capital stock	$ 10,000.00
Cash and cash items	2,362.11	Due depositors	59,126.77
Credit subject to sight draft.	15,806.70	Due banks and others	.....
Over drafts	696 98	Surplus	.....
Real and personal property	3,412.92	Undivided profits	728.07
Total	$ 69 854.84	Total	$ 69,854.84

COUNCIL BLUFFS SAVINGS BANK.

NATHAN P. DODGE, President. AUG. BERESHEIM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 926,253.49	Capital stock	$ 150,000.00
Cash and cash items	122,714 40	Due depositors.	1,549,992.87
Credit subject to sight draft	636,29 43	Due banks and others	.....
Over drafts	8,397.95	Surplus	30,000.00
Real and personal property	50,333 71	Undivided profits	14,002.11
Total.	$ 1,743,994 98	Total	$1,743,994.98

CLINTON SAVINGS BANK.

W. J. YOUNG, JR., Vice-President C. C. COAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 511,826.76	Capital stock	$ 50,000.00
Cash and cash items	.....	Due depositors	700,785.89
Credit subject to sight draft	247,155.72	Due banks and others	.....
Over drafts	.....	Surplus	15,000 00
Real and personal property	11,528.63	Undivided profits	4,725.22
Total	$ 770,511.11	Total	$ 770,511.11

CITIZENS SAVINGS AND TRUST CO. SAVINGS BANK—IOWA CITY.

G. W. LEWIS, President. G. W. KOONTZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 513,148.63	Capital stock.	$ 50,000 00
Cash and cash items	97,251.20	Due depositors	653,479 00
Credit subject to sight draft	57,135.90	Due banks and others	.....
Over drafts	43,725.05	Surplus.	10 000.00
Real and personal property	8,508.83	Undivided profits	6,380.61
Total	$ 719,859.61	Total	$ 719,859.61

CEDAR RAPIDS SAVINGS BANK.

J. T. HAMILTON, President. J. M. DINWIDDIE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,333,643.58	Capital stock	$ 100,000.00
Cash and cash items	31,900 89	Due depositors	1,600,897.16
Credit subject to sight draft	288,588 66	Due banks and others	.....
Over drafts	1,195 85	Surplus	40,000.00
Real and personal property	85,559.18	Undivided profits	.....
Total	$ 1,740,897 16	Total	$1,740,897.16

CITIZENS SAVINGS BANK—DECORAH.

C. W. BURDICK, President. E. J. CURTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 185,514.24	Capital stock	$ 50,000.00
Cash and cash items	15,613.31	Due depositors	215,317.27
Credit subject to sight draft	28,355.12	Due banks and others	.....
Over drafts	8,336.91	Surplus	7,000.00
Real and personal property	35,157.01	Undivided profits	659.32
Total	$272,976 59	Total	$272,976.59

CITY SAVINGS BANK—OTTUMWA.

SAMUEL MAHON, President. COREY INSKEEP, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 170,385.12	Capital stock	$ 50,000.00
Cash and cash items	1,599.38	Due depositors	190,826.20
Credit subject to sight draft	76,805.71	Due banks and others	.....
Over drafts	.....	Surplus	10,000.00
Real and personal property	2,710.48	Undivided profits	674.49
Total	$ 251,500.69	Total	$ 251,500.69

CRESCO UNION SAVINGS BANK—CRESCO.

ROBT THOMPSON, President.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 355,282.11	Capital stock	$ 100,000.00
Cash and cash items	17,543.37	Due depositors	318,427.79
Credit subject to sight draft	57,901.23	Due banks and others	.....
Over drafts	2,121.45	Surplus	10,000.00
Real and personal property	13,462.87	Undivided profits	17,883.24
Total	$ 446,311.03	Total	$ 446,311.03

CORNING STATE SAVINGS BANK.

F. L. LaRue, President. W. H. Clark, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 267,485.96	Capital stock	$ 50,000.00
Cash and cash items	17,891.33	Due depositors	279,570.96
Credit subject to sight draft	41,204.79	Due banks and others	.....
Over drafts	6,125.60	Surplus	10,000.00
Real and personal property	11,000.00	Undivided profits	4,136.72
Total	$ 343,707.68	Total	$ 343,707.68

COMMERCIAL SAVINGS BANK, MASON CITY.

Jas. E. Blythe, President. Geo. E. Winter, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105,780.74	Capital stock	$ 25,000.00
Cash and cash items	15,080.30	Due depositors	128,017.15
Credit subject to sight draft	18,059.88	Due banks and others	.....
Over drafts	8,798.41	Surplus	.....
Real and personal property	11,000.00	Undivided profits	5,702.18
Total	$ 158,719.33	Total	$ 158,719.33

CUSHING SAVINGS BANK.

C. W. Lawyer, President. M. F. Dewell, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,562.94	Capital stock	$ 20,000.00
Cash and cash items	1,418.81	Due depositors	40,469.86
Credit subject to sight draft	15,412.22	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,974.30	Undivided profits	3,898.41
Total	$ 64,368.27	Total	$ 64,368.27

CASTANA SAVINGS BANK.

W. T. Day, President. C. S. Hansen, Cashier

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 151,382.36	Capital stock	$ 50,000.00
Cash and cash items	2,915.60	Due depositors	141,064.48
Credit subject to sight draft	44,956.48	Due banks and others	.....
Over drafts	1,374.39	Surplus	10,000.00
Real and personal property	4,000.00	Undivided profits	3,564.35
Total	$ 204,628.83	Total	$ 204,628.83

CITIZENS SAVINGS BANK—RIVERSIDE.

JOSEPH CRITZ, President. FRANK CRITZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 98,238.85	Capital stock	$ 15,000.00
Cash and cash items	8 004.01	Due depositors	122,111.07
Credit subject to sight draft	29,022.31	Due banks and others	....
Over drafts	2,193.07	Surplus	3,650.00
Real and personal property	3 650.00	Undivided profits	347.17
Total	$ 141,108 24	Total	$ 141,108.24

CITIZENS SAVINGS BANK—WASHINGTON.

JOSEPH KECK, President. CHAS. H. KECK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 593,754.13	Capital stock	$ 35,000.00
Cash and cash items	7,349.38	Due depositors	586,248.51
Credit subject to sight draft	37,645.00	Due banks and others	....
Over drafts	.....	Surplus	25,000.00
Real and personal property	7,500 00	Undivided profits	.....
Total	$ 646,248 51	Total	$ 646,248 51

CITIZENS SAVINGS BANK—LETTSVILLE.

WM. LIEBERKNECHT, President. W. M. MCCORMICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 112,436.47	Capital stock	$ 20,000.00
Cash and cash items	2,033 45	Due depositors	113,847.79
Credit subject to sight draft	25,690.50	Due banks and others	2,165.00
Over drafts	1,741.33	Surplus	5,000.00
Real and personal property	6,076.76	Undivided profits	6,965 72
Total	$ 147,978.51	Total	$ 147,978.51

CLARENCE SAVINGS BANK.

H. G. COE, President. D. L. DEHL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,171.21	Capital stock	$ 25,000.00
Cash and cash items	2,982.06	Due depositors	133,271.99
Credit subject to sight draft	55,512.09	Due banks and others	272 00
Over drafts	4,119.69	Surplus	.....
Real and personal property	2,500.00	Undivided profits	5,741.06
Total	$ 164,285 05	Total	$ 164,285.05

CITIZENS SAVINGS BANK—ATLANTIC.

J. H. MARSHALL, President. J. G. WHITNEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 279,161.21	Capital stock	$ 25,000 00
Cash and cash items	26,830.55	Due depositors	378,070.51
Credit subject to sight draft	110,803.51	Due banks and others	....
Over drafts	2,750.87	Surplus	15,000 00
Real and personal property	1,067.38	Undivided profits	2,543 01
Total	$ 420,613.52	Total	$ 420,613.52

CYLINDER SAVINGS BANK.

E. S. ORMSBY, President. T. L. HARVISON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 27,253.31	Capital stock	$ 10,000.00
Cash and cash items	1,139.04	Due depositors	35,046.42
Credit subject to sight draft	15,661 86	Due banks and others	... .
Over drafts	566.98	Surplus	500.00
Real and personal property	964.43	Undivided profits	39.20
Total	$ 45,585.62	Total	$ 45,585 62

CITIZENS SAVINGS BANK—WEST BRANCH.

C. H. HATHAWAY, Vice-President. P. V. N. MYERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 53,626 29	Capital stock	$ 20,000.00
Cash and cash items	5,368 06	Due Depositors	55,365.46
Credit subject to sight draft	11,444 79	Due banks and others	... .
Over drafts	1,346 72	Surplus	.....
Real and personal property	4,840 00	Undivided profits	1,260.40
Total	$ 76,625 86	Total	$ 76,625 86

CITIZENS SAVINGS BANK—OLIN.

JOHN MORELAND, President. H. W. FLINNIKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,546 93	Capital stock	$ 20,000.00
Cash and cash items	5,041.61	Due depositors	31 732.48
Credit subject to sight draft	2 888 50	Due banks and others	.....
Over drafts	3,542.82	Surplus	....
Real and personal property	728 47	Undivided profits	15.85
Total	$ 51,748 33	Total	$ 51,748.33

CITIZENS SAVINGS BANK—LESTER.

J. W. RAMSEY, President. J. L. MITCHELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 29,100.27	Capital stock	$ 12,000.00
Cash and cash items	2,565.54	Due depositors	29,384.25
Credit subject to sight draft	6,254.88	Due banks and others	
Over drafts	1,023 05	Surplus	
Real and personal property	2,750 00	Undivided profits	309.49
Total	$ 41,693.74	Total	$ 41,693.74

CITY SAVINGS BANK—BAYARD.

THOS. MCDONALD, President. J. W CORNISH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 32,231.99	Capital stock	$ 15,000 00
Cash and cash items	3,093.00	Due depositors	25,459 81
Credit subject to sight draft	4,601.60	Due banks and others	530.56
Over drafts		Surplus	
Real and personal property	1,370.64	Undivided profits	366 86
Total	$ 41,357.23	Total	$ 41,357 23

CEDAR FALLS SAVINGS BANK.

C. H. RODENBACK, President. ROGER LEAVITT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 185,166.58	Capital stock	$ 30,000 00
Case and cash items		Due depositors	170,388.82
Credit subject to sight draft	19,006 18	Due banks and others	
Over drafts		Surplus	
Real and personal property		Undivided profits	3,783.94
Total	$ 204,172.76	Total	$ 204,172.76

CITIZENS SAVINGS BANK—HANLONTOWN.

C. H. MCNIDER, President. F. H. WORDEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 32,825 43	Capital stock	$ 10,000 00
Cash and cash items	2,195.37	Due depositors	43,140.66
Credit subject to sight draft	13,526.28	Due banks and others	
Over drafts	41.36	Surplus	
Real and personal property	4,552.22	Undivided profits	
Total	$ 53,140.66	Total	$ 53,140.66

CITIZENS SAVINGS BANK—QUIMBY.

J. H. DINNWIDDIE, President. C. C. HARSHBARGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 43,856 07	Capital stock	$ 15,000.00
Cash and cash items	6,185.80	Due depositors	56,219 39
Credit subject to sight draft	17,265 42	Due banks and others	
Over drafts	2,390.70	Surplus	
Real and personal property	3,150.00	Undivided profits	1,628.60
Total	$ 72,847.99	Total	$ 72,847.99

CITIZENS SAVINGS BANK—LOST NATION.

R. E. CRESSEY, President. J. C. COMSTOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,993.12	Capital stock	$ 10,000.00
Cash and cash items	2,363 04	Due depositors	38,532.19
Credit subject to sight draft	14,695.41	Due banks and others	
Over drafts		Surplus	
Real and personal property		Undivided profits	519.38
Total	$ 49,051.57	Total	$ 49,051.57

CITIZENS SAVINGS BANK—AYRSHIRE.

J. J. WATSON, President. P. O. GRADY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,560.32	Capital stock	$ 10,000.00
Cash and cash items	1,619 77	Due depositors	27,633.29
Credit subject to sight draft	3,207.66	Due banks and others	
Over drafts		Surplus	
Real and personal property	1,783 22	Undivided profits	537.68
Total	$ 38,170.97	Total	$ 38,170.97

COMMERCIAL SAVINGS BANK—SHENANDOAH.

OTTO VON SCHRADER, President. D. B. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,046.90	Capital stock	$ 25,000.00
Cash and cash items	8,745.51	Due depositors	41,735.23
Credit subject to sight draft	21,873.34	Due banks and others	
Overdrafts		Surplus	
Real and personal property	2,445.00	Undivided profits	375.52
Total	$ 67,110.75	Total	$ 67,110.75

CROMWELL STATE SAVINGS BANK.

T. S. H. DOUGHERTY, President. R. N. DOUGHERTY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37,187.87	Capital stock	$ 10,000.00
Cash and cash items	1,421 23	Due depositors	60,601.55
Credit subject to sight draft	29,805.36	Due banks and others	.....
Over drafts	1,011 50	Surplus	.....
Real and personal property	1,888 93	Undivided profits	713.34
Total	$ 71,314.89	Total	$ 71,314.89

CITIZENS SAVINGS BANK—CENTERVILLE.

JAS. R. WOODEN, President. C. R. WOODEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 205,029.86	Capital stock	$ 25,000.00
Cash and cash items	5,946.83	Due depositors	215,158.27
Credit subject to sight draft	30,686.44	Due banks and others	.....
Over drafts	122.21	Surplus	.....
Real and personal property	.....	Undivided profits	1,627.07
Total	$ 241,785.34	Total	$ 241,785.34

COUNTY SAVINGS BANK—ALGONA.

GEO. C. CALL, President. F. H. VESPERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,352.39	Capital stock	$ 50,000.00
Cash and cash items	5,223.88	Due depositors	51,806.86
Credit subject to sight draft	4,582 45	Due banks and others	.....
Over drafts	94.86	Surplus	.....
Real and personal property	1,617.44	Undivided profits	64 16
Total	$ 101,871.02	Total	$ 101,871.02

DAVENPORT SAVINGS BANK.

ANTHONY BURDICK, President. HENRY C. STRUCK, JR., Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 3,354,930 83	Capital stock	$ 300,000.00
Cash and cash items	22.632.95	Due depositors	3,228,678 93
Credit subject to sight draft	232,887.97	Due banks and others	60.00
Over drafts	.....	Surplus	10,000 00
Real and personal property	10,512.26	Undivided profits	82,225.08
Total	$ 3,620,964.01	Total	$3,620,964.01

DES MOINES SAVINGS BANK.

STATEMENT.

P. M. CASADY, President. HOMER A. MILLER, Cashier.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 3,638,286.81	Capital stock	$ 400,000.00
Cash and cash items	292,649.02	Due depositors	4,907,332.43
Credit subject to sight draft	1,363,233.29	Due banks and others	.....
Over drafts	4,083.25	Surplus	.....
Real and personal property	95,661 48	Undivided profits	86,581.42
Total	$ 5,393,913.85	Total	$5,393,913.85

DURANT SAVINGS BANK.

WM. BIERKAMP, President. D. H. SNOKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 540,906.94	Capital stock	$ 50,000.00
Cash and cash items	2,351.83	Due depositors	509,219.93
Credit subject to sight draft	32,912.95	Due banks and others	126.00
Over drafts	7,433.08	Surplus	25,000.00
Real and personal property	6,148.95	Undivided profits	5,407.82
Total	$ 589,753.75	Total	$ 589,753.75

DOON SAVINGS BANK.

O. P. MILLER, President. CHAS. CREGLOW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,572.56	Capital stock	$ 10,000.00
Cash and cash items	3,275.24	Due depositors	65,387.45
Credit subject to sight drafts	12,971.06	Due banks and others	.....
Over drafts	754.19	Surplus	10,000.00
Real and personal property	4,258.00	Undivided profits	2,443.60
Total	$ 87,831.05	Total	$ 87,831.05

DALLAS COUNTY SAVINGS BANK—ADEL.

J. W. RUSSELL, President. WM. ROBERTS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 94,672.37	Capital stock	$ 50,000.00
Cash and cash items	1,978.89	Due depositors	78,728.50
Credit subject to sight draft	24,560.76	Due banks and others	.....
Over drafts	565.17	Surplus	.....
Real and personal property	7,100.00	Undivided profits	148.69
Total	$ 128,877.19	Total	$ 128,877.19

DELTA SAVINGS BANK.

J. R. DUNN, President. J. C. REED, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 61,899.45	Capital stock	$ 15,000.00
Cash and cash items	5,202.63	Due depositors	66,379.57
Credit subject to sight draft	12,279.06	Due banks and others	....
Over drafts	927.49	Surplus	761.06
Real and personal property	3,000.00	Undivided profits	1,168.00
Total	$ 83,308.63	Total	$ 83,308.63

DELHI SAVINGS BANK.

A. E. HOUSE, President. F. E. STINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 25,933.82	Capital stock	$ 10,000.00
Cash and cash items	4,163.09	Due depositors	27,919.11
Credit subject to sight draft	5,634.57	Due banks and others	....
Over drafts	565.31	Surplus	500.00
Real and personal property	2,388.67	Undivided profits	266.35
Total	$ 38,685.46	Total	$ 38,685.46

DANISH AMERICAN SAVINGS BANK—RINGSTED.

B. F. ROBINSON, President. H. O. DALEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 32,817.05	Capital stock	$ 15,000.00
Cash and cash items	2,150.06	Due depositors	31,309.67
Credit subject to sight draft	2,189.71	Due banks and others	....
Over drafts	423.27	Surplus	....
Real and personal property	10,129.58	Undivided profits	1,400.00
Total	$ 47,709.67	Total	$ 47,709.67

DOLLIVER SAVINGS BANK.

E. B. SOPER, President. L. P. STILLMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 24,173.27	Capital stock	$ 10,000.00
Cash and cash items	1,222.34	Due depositors	21,299.25
Credit subject to sight draft	2,837.08	Due banks and others	....
Over drafts	1,861.17	Surplus	....
Real and personal property	1,950.00	Undivided profits	744.61
Total	$ 32,043.86	Total	$ 32,043.86

DUBUQUE SAVINGS BANK.

WM. L. BRADLEY, President. J. K. DEMING, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 682,663.90	Capital stock	$ 50,000.00
Cash and cash items	1,345.95	Due depositors	726,971.70
Credit subject to sight draft	98,037 71	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	77.00	Undivided profits	5,152.86
Total	$ 782,124.56	Total	$ 782,124.56

DAVIS COUNTY SAVINGS BANK—BLOOMFIELD.

C. E. YOUNG, President. G. W. PHILLIPS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,880.92	Capital stock	$ 25,000.00
Cash and cash items	15,829.38	Due depositors	93,106.43
Credit subject to sight draft	44,507.72	Due banks and otherts	.....
Over drafts	8,116.75	Surplus	680.51
Real and personal property	1,500.00	Undivided profits	1,047 83
Total	$ 119,834.77	Total	$ 119,834.77

DANVILLE STATE SAVINGS BANK.

W. H. HULBURT, President. W. M. IRWIN, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,835.28	Capital stock	$ 12,000.00
Cash and cash items	1,881.55	Due depositors	70,137 58
Credit subject to sight draft	16,507.22	Due banks and others	.....
Over drafts	9 47	Surplus	.....
Real and personal property	3,731 00	Undivided profits	827.54
Total	$ 82,965.12	Total	$ 82,965 54

DEDHAM SAVINGS BANK.

JOHN HARDIE, Vice-President. LYNN CATON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 44,775.31	Capital stock	$ 15,000.00
Cash and cash items	4,755 43	Due depositors	64,366.98
Credit subject to sight draft	27,903 12	Due banks and others	.....
Over drafts	15 78	Surplus	.....
Real and personal property	3,100.00	Undivided profits	1,182.66
Total	$ 80,549 64	Total	$ 80,549 64

DEXTER SAVINGS BANK.

W. H. HOLMES, President. C. E. BALES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 4,970 66	Capital stock	$ 15,000.00
Cash and cash items	2,189.43	Due depositors	10,502 05
Credit subject to sight draft	17,348.94	Due Banks and others	.....
Over drafts	579 16	Surplus	.....
Real and personal property	413.86	Undivided profits	.....
Total	$ 25,502.05	Total	$ 25,502.25

ELDON SAVINGS BANK.

W. G. CROW, President. J. E. VARNUM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37,603 55	Capital stock	$ 10,000.00
Cash and cash items	3,669.11	Due depositors	38,013.69
Credit subject to sight draft	6,271.39	Due banks and others	.....
Over drafts	207.80	Surplus	.....
Real and personal property	902 92	Undivided profits	641.08
Total	$ 48,654 77	Total	$ 48 654.77

ELDRIDGE SAVINGS BANK.

W. H. CALDERWOOD, President. W. H. BRUHN, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 101,611 18	Capital stock	$ 10,000.00
Cash and cash items	2,012.13	Due depositors	114,040.61
Credit subject to sight draft	16,619 93	Due banks and others	.....
Over drafts	408 97	Surplus	500 00
Real and personal property	3,878.40	Undivided profits	.....
Total	$124,540.61	Total	$ 124,540.61

FAYETTE COUNTY SAVINGS BANK—WEST UNION.

S. B. ZEIGLER, Vice President. JOHN OWENS, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 137,414.42	Capital stock	$ 15,000 00
Cash and cash items	.....	Due depositors	145 459.19
Credit subject to sight draft	15,639 00	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	8,270.30	Undivided profits	864.53
Total	$ 161,323.72	Total	$ 161,323 72

FARMERS LOAN & TRUST CO. SAVINGS BANK—IOWA CITY.

PETER A. DEY, President. LOVELL SWISHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 572,568.71	Capital stock	$ 50,000.00
Cash and cash items	9,500.00	Due depositors	601,029.95
Credit subject to sight draft	85,925.65	Due banks and others	2,500.00
Over drafts	.....	Surplus	10,000.00
Real and personal property	4,687.62	Undivided profits	9,152.03
Total	$ 672,681.98	Total	$ 672,681.98

FARMERS SAVINGS BANK—GEORGE.

C. O. COLLMANN, PRESIDENT. O. C. COLLMANN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,418.85	Capital stock	$ 15,000.00
Cash and cash items	3,328.72	Due depositors	82,708.90
Credit subject to sight draft	11,307.25	Due banks and others	.....
Over drafts	3,460.28	Surplus	.....
Real and personal property	5,900.00	Undivided profits	706.20
Total	$ 98,415.10	Total	$ 98,415.10

FARMERS SAVINGS BANK—WILLIAMSBURG.

GEORGE LORTZ, President. D. E. EVANS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 167,159.70	Capital stock	$ 40,000.00
Cash and cash items	3,658.95	Due depositors	163,803.76
Credit subject to sight draft	27,849.46	Due banks and others	.....
Over drafts	6,105.54	Surplus	4,000.00
Real and personal property	5,760.00	Undivided profits	2,729.89
Total	$ 210,533.65	Total	$ 210,533.65

FT. MADISON SAVINGS BANK.

D. A. MORRISON, President. J. A. S. POLLARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 246,354.69	Capital stock	$ 30,000.00
Cash and cash items	20,001.49	Due depositors	299,728.64
Credit subject to sight draft	47,684.52	Due banks and others	.....
Over drafts	58.37	Surplus	.....
Real and personal property	17,073.20	Undivided profits	1,443.63
Total	$ 331,172.27	Total	$ 331,172.27

FARMERS SAVINGS BANK—VICTOR.

J. N. W. RUMPLE, President. H. L. MUSSETTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 290,244.53	Capital stock	$ 25,000.00
Cash and cash items	4,841.16	Due depositors	339,887.59
Credit subject to sight draft	80,701.30	Due banks and others	.....
Over drafts	.....	Surplus	6,000.00
Real and personal property	1,600.00	Undivided profits	6,499.40
Total	$ 277,386.99	Total	$ 377,386.99

FARMERS SAVINGS BANK—GARNER.

C. S. TERWILLIGER, President. E. C. ABBEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 115,925 77	Capital stock	$ 25,000 00
Cash and cash items	6,822.24	Due depositors	121,136.63
Credit subject to sight draft	17,150 91	Due banks and others	.....
Over drafts	197 02	Surplus	.....
Real and personal property	10,698.06	Undivided profits	4,657.37
Total	$ 150,794.00	Total	$ 150,794.00

FIDELITY SAVINGS BANK—MARSHALLTOWN.

GEO. F. KIRBY, President. H. J. Howe, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 251,139.76	Capital stock	$ 30,000.00
Cash and cash items	13,604.62	Due depositors	266,494.85
Credit subject to sight draft	19,170 66	Due banks and others	.....
Over drafts	1.64	Surplus	.....
Real and personal property	15,650.00	Undivided profits	3,071.83
Total	$ 299,566 68	Total	$ 299,566.68

FARMERS AND TRADERS SAVINGS BANK—BANCROFT.

C. J. LENANDER, President. A. B RICHMOND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 52,494 41	Capital stock	$ 15,000.00
Cash and cash items	6,925.15	Due depositors	56,717.48
Credit subject to sight draft	3,699.80	Due banks and others	.....
Over drafts	5,454.35	Surplus	1,500.00
Real and personal property	4,800.00	Undivided profits	156.23
Total	$ 73,373.71	Total	$ 73,373.71

FARMERS AND MECHANICS SAVINGS BANK—DAVENPORT.

FRED HEINZ, President. JNO. B. MEYER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 830,152.74	Capital stock	$ 100,000 00
Cash and cash items	14,226 88	Due depositors	809,237.85
Credit subject to sight draft	57,889.31	Due banks and others	.....
Over drafts	3,071.09	Surplus	.....
Real and personal property	18,800.00	Undivided profits	14,902.77
Total	$ 924,140.02	Total	$ 924,140.02

FARMERS SAVINGS BANK—KEOTA.

S. S. WRIGHT, President. A. W. HAMILL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 132,950 59	Capital stock	$ 30,000.00
Cash and cash items	9 862 80	Due depositors	149,185.94
Credit subject to sight draft	31,544 88	Due banks and others	.....
Over drafts	6,925.23	Surplus	.....
Real and personal property	5,000.00	Undivided profits	7,097.56
Total	$ 186,283.50	Total	$ 186,283.50

FARMERS AND CITIZENS SAVINGS BANK—DE WITT.

G. W. WALLACE, President. A. M. PRICE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 288,370.66	Capital stock	$ 25,000.00
Cash and cash items	.....	Due depositors	318,587.46
Credit subject to sight draft	51,245.34	Due banks and others	.....
Over drafts	.....	Surplus	5,000.00
Real and personal property	11,414.28	Undivided profits	2,442.82
Total	$ 351,030 28	Total	$ 351,030.28

FARMERS SAVINGS BANK—FARMINGTON.

W. H. GENTNER, President. A. W. BERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48,695.00	Capital stock	$ 25,000.00
Cash and cash items	4,983.02	Due depositors	52,565.75
Credit subject to sight draft	16,124.72	Due banks and others	.....
Over drafts	135.65	Surplus	.....
Real and personal property	8,962 50	Undivided profits	1,335.14
Total	$ 78,900 89	Total	$ 78,900.89

FARMERS SAVINGS BANK—SLATER.

OLEV NELSON, President. M. S. HELLAND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79,834 00	Capital stock	$ 12,000.00
Cash and cash items	2,205.30	Due depositors	121,251.88
Credit subject to sight draft	54,265.52	Due banks and others	.....
Over drafts	85 65	Surplus	4,500.00
Real and personal property	2,408.00	Undivided profits	1,046.59
Total	$ 138,798 47	Total	$ 138,798.47

FARMERS SAVINGS BANK—OXFORD.

J. H. ROHERT, President. P. R. FORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 126,033.39	Capital stock	$ 15,000.00
Cash and cash items	4,655.58	Due depositors	144,608.09
Credit subject to sight draft	20,470 85	Due Banks and others	.....
Over drafts	5,625.11	Surplus	....
Real and personal property	4,710.00	Undivided profits	1,886.84
Total	$ 161,494.93	Total	$ 161,494.93

FARMERS SAVINGS BANK—MASSENA.

A. F. OKEY, President. D. P. HOGAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 91,699.70	Capital stock	$ 10,000.00
Cash and cash items	8,062.98	Due depositors	108,930.11
Credit subject to sight draft	17,013 56	Due banks and others	.....
Over drafts	1,913 15	Surplus	1,500 00
Real and personal property	3,000.00	Undivided profits	1,258 38
Total	$ 121,688.49	Total	$ 121,688.49

FIRST SAVINGS BANK—SUTHERLAND.

S. J. JORDAN, President. T. B. BARK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,883.93	Capital stock	$ 25,000.00
Cash and cash items	3,336.43	Due depositors	101,069.81
Credit subject to sight draft	22,600.66	Due banks and others	.....
Over drafts	1,458.00	Surplus	5,000 00
Real and personal property	8,850.09	Undivided profits	59.21
Total	$ 131,129.49	Total	$ 131,129.02

FARMERS' SAVINGS BANK—PACKWOOD.

A. RYMAN, President. O. F. TRYER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 41,123.54	Capital stock	$ 10,000 00
Cash and cash items	5,183.25	Due depositors	66,921.22
Credit subject to sight draft	31,563.28	Due banks and others	....
Over drafts	573.80	Surplus	150.00
Real and personal property	2,000.00	Undivided profits	3,372 65
Total	$ 80,443.87	Total	$ 80,443.87

FARMERS' SAVINGS BANK—EMMETSBURG.

E. S. ORMSBY, President. O. W. HODGKINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,143.15	Capital stock	$ 25,000 00
Cash and cash items	7,094.95	Due depositors	137,406.36
Credit subject to sight draft	38,074.78	Due banks and others	1,250.00
Over drafts	429.07	Surplus	.....
Real and personal property	....	Undivided profits	85.59
Total	$ 163,741.95	Total	$ 163,741.95

FARMERS SAVINGS BANK—NORTH ENGLISH.

J. W. BROWN, Vice-President. GEO. E. SWAIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,347.45	Capital stock	$ 10,000 00
Cash and cash items	4,399.25	Due depositors	102,494.89
Credit subject to sight draft	25,262.50	Due banks and others	....
Over drafts	4,202 68	Surplus	3,500.00
Real and personal property	900 00	Undivided profits	1,116.99
Total	$ 117,111.88	Total	$ 117 111.88

FARMERS SAVINGS BANK—VAN HORNE.

P. D. BELL, Vice-President. CHAS. H. HARTUNG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,699.53	Capital stock	$ 12,000.00
Cash and cash items	6,179.62	Due depositors	112,296.15
Credit subject to sight draft	8,516.50	Due banks and others	.....
Over drafts	2,101.31	Surplus	1,500 00
Real and personal property	2,755.00	Undivided profits	1,455.81
Total	$ 127,251.96	Total	$ 127,251.96

FARMERS SAVINGS BANK—OTTOSEN.

ALEX YOUNIE, President. L. J. CLAVE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 26,696 44	Capital stock	$ 10,000 00
Cash and cash items	2,438.42	Due depos'tors	26,733.90
Credit subject to sight draft	6,318.87	Due banks and others	.....
Over drafts	267.17	Surplus	1,000.00
Real and personal property	2,350.00	Undivided profits	337.71
Total	$ 38,070 91	Total	$ 38,070.91

FARMERS SAVINGS BANK—BRADDYVILLE.

L. C. LAURENCE, President. LEE G. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,168.52	Capital stock	$ 10,000.00
Cash and cash items	3,442.38	Due depositors	50,614.41
Credit subject to sight draft	7,512.40	Due banks and others	.....
Over drafts	1,570.03	Surplus	5,000.00
Real and personal property	3,000.00	Undivided profits	2,078.92
Total	$ 67,693.33	Total	$ 67,693.33

FARMERS FENTON SAVINGS BANK—FENTON.

A. H. KELLER, President. H. C. MEIRR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,911.30	Capital stock	$ 15,000.00
Cash and cash items	1,596.99	Due depositors	42,098.86
Credit subject to sight draft	17,735.29	Due banks and others	.....
Over draft	1,549.06	Surplus	.....
Real and personal property	2,063.90	Undivided profits	757.68
Total	$ 57,856.54	Total	$ 57,856.54

FARMERS SAVINGS BANK—KALONA.

SAMUEL MANATT, President. S. E. MANATT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 50,465.79	Capital stock	$ 10,000.00
Cash and cash items	1,988.42	Due depositors	77,983.08
Credit subject to sight draft	32,144.63	Due banks and others	.....
Over drafts	580.14	Surplus	.....
Real and personal property	2,804.10	Undivided profits	.....
Total	$ 87,983.08	Total	$ 87,983.08

FARMERS SAVINGS BANK—ROLAND.

H. E. MYRAH, President. H. C. DULA, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,792.83	Capital stock	$ 25,000.00
Cash and cash items	1,957.55	Due depositors	79,171.91
Credit subject to sight draft	18,245.71	Due banks and others	
Over drafts	1,453.87	Surplus	500.00
Real and personal property	10,183.99	Undivided profits	1,962.04
Total	$ 106,633.95	Total	$ 106,633.95

FT. DODGE SAVINGS BANK.

E. G. LARSON, President CHAS. D. CASE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 176,156.87	Capital stock	$ 25,000.00
Cash and cash items	2,356.38	Due depositors	161,332.04
Credit subject to sight draft	6,141.32	Due banks and others	
Over drafts	656.64	Surplus	
Real and personal property	1,020.83	Undivided profits	
Total	$ 186,332.04	Total	$ 186,332.04

FARMERS SAVINGS BANK—CARTERSVILLE.

WM. BARROGY, President. T. F. FLEMING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,323.60	Capital stock	$ 15,000.00
Cash and cash items	1,385.12	Due depositors	17,291.22
Credit subject to sight draft	8,412.37	Due banks and others	
Over drafts	2,764.83	Surplus	
Real and personal property	3,171.72	Undivided profits	766.42
Total	$ 33,057.64	Total	$ 33,057.64

FARMERS SAVINGS BANK—LELAND.

B. A. PLUMMER, President. E. G. MCGREEVEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 7,437.25	Capital stock	$ 10,000.00
Cash and cash items	982.31	Due depositors	12,849.78
Credit subject to sight draft	12,175.25	Due banks and others	
Over drafts	23.71	Surplus	
Real and personal property	2,304.68	Undivided profits	73.42
Total	$ 22,923.20	Total	$ 22,923.20

GERMAN AMERICAN SAVINGS BANK—BURLINGTON.

JAMES J. RANSOM, President. T. W. KRIECHBAUM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,400,072.43	Capital stock	$ 125,000.00
Cash and cash items	17,990.35	Due depositors	1,603,026.39
Credit subject to sight draft	307,822 76	Due banks and others	.....
Over drafts	857 73	Surplus	35,000.00
Real and personal property	74,389 12	Undivided profits	38,106.09
Total	$ 1,801,132.39	Total	$1,801,132 39

GERMAN SAVINGS BANK—DAVENPORT.

JENS LOEKENZEN, President. CHAS. N. VOSS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 6,727,829.51	Capital stock.	$ 500,000.00
Cash and cash items	103,107.83	Due depositors	6,544,432.78
Credit subject to sight draft	427,788.26	Due banks and others	68.00
Over drafts	.....	Surplus	150,000.00
Real and personal property	72,193.11	Undivided profits	136,417 93
Total	$ 7,330,918 71	Total	$7,330,918.71

GRINNELL SAVINGS BANK.

LEWIS CASS, President. W. S. WALKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 234,482 50	Capital stock	$ 50,000.00
Cash and cash items	11,393 64	Due depositors	237,915 16
Credit subject to sight draft	43,975.96	Due banks and others	231 00
Over drafts	592 79	Surplus	.....
Real and personal property	900 00	Undivided profits	3,198 73
Total	$ 291,344 89	Total	$ 291,344 89

GERMAN TRUST AND SAVINGS BANK—DUBUQUE.

PETER KLANER, President. J. M. WERNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 509,409 41	Capital stock	$ 100,000 00
Cash and cash items	56,629 53	Due depositors	660,520 85
Credit subject to sight draft	179,773 37	Due banks and others	6,783 70
Over drafts	448.98	Surplus	....
Real and personal property	23,089.89	Undivided profits	2,046 63
Total	$ 769,351.18	Total	$ 769,351 18

GERMAN AMERICAN SAVINGS BANK—LE MARS.

W. G. Bolser, President. E. C. Pfaffle, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 276,201 57	Capital stock	$ 50,000 00
Cash and cash items	18,245.92	Due depositors	317,128 44
Credit subject to sight draft	58,778.99	Due banks and others	.....
Over drafts	6,803.42	Surplus	.....
Real and personal property	20,698.22	Undivid(d profits	13,689 68
Total	$ 380,818 12	Total	$ 380,818.12

GRAND AVENUE SAVINGS BANK—DES MOINES.

D. H. Kooher, President. Geo. W. Shope, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165 629.54	Capital stock	$ 50,000.00
Cash and cash items	24,528.82	Due depositors	202,678 01
Credit subject to sight draft	38,183.19	Due banks and others	1,843.85
Over drafts	3,907.15	Surplus	4,003.86
Real and personal property	26,277 02	Undivided profits	.....
Total	$ 258,525.72	Total	$ 258,525.72

GEORGE SAVINGS BANK.

B. L. Richards, President. John P. De Neui, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,682.23	Capital stock	$ 16,000.00
Cash and cash items	4,536.08	Due depositors	66,703.32
Credit subject to sight draft	9,328.26	Due banks and others	.....
Over drafts	5.15	Surplus	.....
Real and personal property	7,039.52	Undivided profits	4,887.92
Total	$ 87,591.24	Total	$ 87,591 24

GRAETTINGER SAVINGS BANK.

J. J. Watson, President. Wm. Mueller, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 33,630.30	Capital stock	$ 10,000 00
Cash and cash items	1,808.82	Due depositors	29,822.22
Credit subject to sight draft	4,389.71	Due banks and others	.....
Over draft	672.22	Surplus	348.88
Real and personal property	1,721.05	Undivided profits	2,051 00
Total	$ 42,222.10	Total	$ 42,222.10

GERMAN SAVINGS BANK—PRESTON.

OTTO SCHMIDT, President. A. L. BARTHOLOMEW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 133,765.00	Capital stock	$ 20,000 00
Cash and cash items	5,395.84	Due depositors	163,192 74
Credit subject to sight draft	44,611.25	Due banks and others	...
Over drafts	1,213 15	Surplus	2,000 00
Real and personal property	207.50	Undivided profits	.....
Total	$ 185,192.74	Total	$ 185,192.74

GERMAN SAVINGS BANK—EARLING.

J. F. HUNTOON, President. P. J. KORTH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 92,807 07	Capital stock	$ 20,000.00
Cash and cash items	4,084 77	Due depositors	95,322.16
Credit subject to sight draft	17,731.85	Due banks and others	.....
Over drafts	431.54	Surplus	4,000.00
Real and personal property	5,250.00	Undivided profits	983 07
Total	$ 120,305 23	Total	$ 120,305.23

GERMAN SAVINGS BANK—DES MOINES.

L. J. WELLS, President. JAMES WATT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 139,985 63	Capital stock	$ 100,000 00
Cash and cash items	6,303 56	Due depositors	103,939 05
Credit subject to sight draft	18,974.24	Due banks and others	.....
Over drafts	2,926.76	Surplus	.....
Real and personal property	39,108.67	Undivided profits	3,359.81
Total	$ 207,298 86	Total	$ 207,298.86

GERMAN SAVINGS BANK—CHESTER.

H. A. MURRAY, Vice-President. LOUIS ZAUN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,132.04	Capital stock	$ 10,000.00
Cash and cash items	5,971.49	Due depositors	40,740.93
Credit subject to sight draft	13,456.50	Due banks and others	.....
Over drafts	1.99	Surplus	.....
Real and personal property	1,976.96	Undivided profits	798.05
Total	$ 51,538.98	Total	$ 51,538.98

GERMAN AMERICAN SAVINGS BANK—LA MOTTE.

N. B. NEMMERS, President. T. J. LAMBE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 69,579.28	Capital stock	$ 10,000.00
Cash and cash items	2,869.98	Due depositors	77,838.57
Credit subject to sight draft	11,269.52	Due banks and others	.....
Over drafts	1,806.95	Surplus	320.26
Real and personal property	2,800.00	Undivided profits	166.90
Total	$ 88,325.73	Total	$ 88,325.73

GERMAN SAVINGS BANK—TRIPOLI.

H. J. WYNHOFF, President. THEO. POCHELS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,527.42	Capital stock	$ 20,000.00
Cash and cash items	17,235.29	Due depositors	103,638.35
Credit subject to sight draft	26,947.82	Due banks and others	.....
Over drafts	30.28	Surplus	.....
Real and personal property	1,371.06	Undivided profits	473.52
Total	$ 124,111.87	Total	$ 124,111.87

GERMAN AMERICAN SAVINGS BANK MUSCATINE.

J. L. GEISLER, President. S. L. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 545,771.33	Capital stock	$ 60,000.00
Cash and cash items	10,352.54	Due depositors	575,066.28
Credit subject to sight draft	75,219.69	Due banks and others	255.00
Over drafts	9,275.55	Surplus	.....
Real and personal property	3,271.28	Undivided profits	8,669.11
Total	$ 643,990.39	Total	$ 643,990.39

GERMAN SAVINGS BANK, MANNING.

F. M. LEET, President. ALBERT PUCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 169,766.38	Capital stock	$ 50,000.00
Cash and cash items	10,791.54	Due depositors	160,786.32
Credit subject to sight draft	24,711.17	Due banks and others	.....
Over drafts	5,268.94	Surplus	500.00
Real and personal property	6,000.00	Undivided profits	5,251.71
Total	$ 216,538.03	Total	$ 216,538.03

GRUNDY COUNTY SAVINGS BANK, GRUNDY CENTER.

S. R. RAYMOND President — H. L. BECHMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 201,760.57	Capital stock	$ 25,000.00
Cash and cash items	.....	Due depositors	197,639.24
Credit subject to sight draft	23,535.01	Due banks and others	.....
Over drafts	.....	Surplus	1,000.00
Real and personal property	.....	Undivided profits	1,656.34
Total	$ 225,295.58	Total	$ 225,295.58

GUTHRIE SAVINGS BANK.

E. C. CAMPBELL, President. — W. E. BOMBERGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42,281.41	Capital stock	$ 25,000.00
Cash and cash items	2,798.19	Due depositors	28,577.450
Credit subject to sight draft	6,318.89	Due banks and others	.....
Over drafts	2,663.93	Surplus	.....
Real and personal property	1,000.00	Undivided profits	1,484.97
Total	$ 55,062.42	Total	$ 55,062.42

GERMAN SAVINGS BANK—LAKE PARK.

THEO. BAHLS, Vice President. — THEO. STRATHMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,719.47	Capital stock	$ 25,000.00
Cash and cash items	1,537.83	Due depositors	20,154.21
Credit subject to sight draft	6,996.76	Due banks and others	.....
Over drafts	1,578.76	Surplus	.....
Real and personal property	321.39	Undivided profits	.....
Total	$ 45,154.21	Total	$ 45,154.21

HILLSBORRO SAVINGS BANK.

J. W. BLACKFORD, President. — J. W. YOUNG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 37,413.22	Capital stock	$ 10,000.00
Cash and cash items	4,093.13	Due depositors	46,987.82
Credit subject to sight draft	11,849.69	Due banks and others	.....
Over drafts	40.20	Surplus	.....
Real and personal property	3,739.54	Undivided profits	147.96
Total	$ 57,135.78	Total	$ 57,135.78

HUDSON SAVINGS BANK.

JOHN H. LEAVITT, President. C. W. BEDFORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 41,280.18	Capital stock	$ 15,000.00
Cash and cash items	.....	Due depositors	39,087.58
Credit subject to sight draft	12,945.74	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	138.34
Total	$ 54,225.92	Total	$ 54,225.92

HOLSTEIN SAVINGS BANK.

J. W. REED, President. C. J. WOHLENBERG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 343,589.86	Capital stock	$ 30,000.00
Cash and cash items	8,138.45	Due depositors	382,839.95
Credit subject to sight draft	86,840.97	Due banks and others	.....
Over drafts	2,396.43	Surplus	45,000.00
Real and personal property	17,789.62	Undivided profits	915.38
Total	$ 458,755.33	Total	$ 458,755.33

HENRY COUNTY SAVINGS BANK—MT. PLEASANT.

GEO. H. SPAHR, President. COLUMBUS V. ARNOLD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 345,605.82	Capital stock	$ 36,000.00
Cash and cash items	9,323.06	Due depositors	399,350.26
Credit subject to sight draft	79,139.57	Due banks and others	.....
Over drafts	.....	Surplus	6,000.00
Real and personal property	9,300.00	Undivided profits	2,018.19
Total	$ 443,368.45	Total	$ 443,368.45

HOME SAVINGS BANK—DES MOINES.

H. C. HANSEN, President. A. C. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 546,544.52	Capital stock	$ 50,000.00
Cash and cash items	28,923.29	Due depositors	607,704.10
Credit subject to sight draft	98,174.04	Due banks and others	.....
Over drafts	269.28	Surplus	10,000.00
Real and personal property	6,811.33	Undivided profits	13,018.36
Total	$ 680,722.46	Total	$ 680,722.46

HOME SAVINGS BANK—IOWA FALLS.

L. E. JONES, President. EDWIN O. SOULE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,027.92	Capital stock	$ 25,000.00
Cash and cash items	1,338.40	Due depositors	80,759.62
Credit subject to sight draft	13,951.56	Due banks and others	....
Over drafts	1,138.17	Surplus	.....
Real and personal property	766.55	Undivided profits	5,462 98
Total	$ 111,222.60	Total	$ 111,222 60

HEDRICK STATE SAVINGS BANK.

W. H. YOUNG, President. J. T. BROOKS, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,424.44	Capital stock	$ 10,000.00
Cash and cash items	2,000.00	Due depositors	73,554.29
Credit subject to sight draft	18,888.99	Due banks and others	.....
Over drafts	.....	Surplus	400.00
Real and personal property	3,065 00	Undivided profits	424.14
Total	$ 84,378.43	Total	$ 84,378.43

HOME TRUST AND SAVINGS BANK—OSAGE.

GEO. CHANDLER, President. L. A. Larson, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 96,173.73	Capital stock	$ 25,000.00
Cash and cash items	7,889.43	Due depositors	101,369.85
Credit subject to sight draft	12,835.92	Due banks and others	.....
Over drafts	8,678.13	Surplus	1,000.00
Real and personal property	1,880.00	Undivided profits	87.36
Total	$ 127,457.21	Total	$ 127,457.21

HUNTINGTON SAVINGS BANK.

E. B. SOPER, President. S. REANEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,434 06	Capital stock	$ 10,000.00
Cash and cash items	1,865 30	Due depositors	14,543.66
Credit subject to sight draft	3,467.87	Due banks and others	.....
Over drafts	105 41	Surplus	.....
Real and personal property	2,201.95	Undivided profits	530 93
Total	$ 25,074.59	Total	$ 25,074 59

IOWA STATE SAVINGS BANK—BURLINGTON.

E. HAGEMANN, President. CHAS. G. MAURO, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,688.518.16	Capital stock	$ 200,000.00
Cash and cash items	34,967.68	Due depositors	1,792,742.17
Credits subject to sight draft	296,132.79	Due banks and others	....
Over drafts	216.60	Surplus	57,500.00
Real and personal property	52,664.81	Undivided profits	22,257.87
Total	$ 2,072,500.04	Total	$2,072,500.04

IOWA COUNTY LOAN AND SAVINGS BANK—MARENGO.

J. H. BRANCH, President. FRANK COOK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 189,175.00	Capital stock	$ 15,000 00
Cash and cash items	.....	Due depositors	210,573 66
Credit subject to sight draft	40,426.90	Due banks and others	.....
Over drafts	.....	Surplus	4,000.00
Real and personal property	.....	Undivided profits	28.24
Total	$ 229,601.90	Total	$ 229,601.90

IOWA STATE SAVINGS BANK—CRESTON.

JOHN GIBSON, President. F. D. BALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 243,608.88	Capital stock	$ 50,000.00
Cash and cash items	14,378.19	Due depositors	343,662.62
Credit subject to sight draft	129,428.55	Due banks and others	....
Over draft	2,389.69	Surplus	8,000.00
Real and personal property	16,479.36	Undivided profits	4,622.05
Total	$ 406,284.67	Total	$ 406 284.67

IOWA TRUST AND SAVINGS BANK—DUBUQUE.

F. D STOUT, President. J. E. ALLISON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 1,726,761.92	Capital stock	$ 300,000.00
Cash and cash items	91,911.80	Due depositors	1,708,688.59
Credit subject to sight draft	262,596.10	Due banks and others	.....
Over drafts	525.90	Surplus	20,000.00
Real and personal property	14,294.00	Undivided profits	67,401.13
Total	$ 2,096,089.72	Total	$ 2,096,089.72

IOWA STATE SAVINGS BANK—FAIRFIELD.

J. E. ROTH, President. J. S. MCKEMEY, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 531,437.21	Capital stock	$ 60,000.00
Cash and cash items	28,752.71	Due depositors	644,620.32
Credit subject to sight draft	182,666.95	Due banks and others	
Over drafts	13,369.85	Surplus	30,000.00
Real and personal property	13,000.00	Undivided profits	34,606.40
Total	$ 769,226 72	Total	$ 769,226 72

IDA COUNTY SAVINGS BANK—IDA GROVE.

H. A. DESSEL, President. GRAY WARREN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 141,097.83	Capital stock	$ 75,000.00
Cash and cash items	6,751.56	Due depositors	119,937.38
Credit subject to sight draft	39,679.18	Due banks and others	
Over drafts	2 069.48	Surplus	25,000.00
Real and personal property	32,629.90	Undivided profits	2,290.57
Total	$ 222,227.95	Total	$ 222,227.95

IOWA STATE SAVINGS BANK—CENTERVILLE.

J. A. BRADLEY, President. J. B. BRUCKSHAW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 212,695 12	Capital stock	$ 50,000.00
Cash and cash items	7,943.58	Due depositors	197,480.86
Credit subject to sight draft	27,120.81	Due banks and others	
Over drafts	8.24	Surplus	
Real and personal property	594.00	Undivided profits	880.89
Total	$ 248,361.75	Total	$ 248,361.75

IOWA SAVINGS BANK—ROCK RAPIDS.

J. W. RAMSEY, President. F. L. SUTLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 92,889.78	Capital stock	$ 25,000.00
Cash and cash items	7,386.16	Due depositors	81,273 33
Credit subject to sight draft	5,657.15	Due banks and others	4,000.00
Over drafts	210.00	Surplus	1,598.64
Real and personal property	10,384.31	Undivided profits	4,655.43
Total	$ 116,527.40	Total	$ 116,527.40

IOWA SAVINGS BANK—ESTERVILLE.

E. J. BREEN, President. FRANK P. WOOD, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 46,417.90	Capital stock	$ 20,000.00
Cash and cash items	5,320.22	Due depositors	39,642.37
Credit subject to sight draft	6,739.12	Due banks and others	
Over drafts	1,760.24	Surplus	
Real and personal property	506.77	Undivided profits	1,101.88
Total	$ 60,744.25	Total	$ 60,744.25

JOHNSON COUNTY SAVINGS BANK—IOWA CITY.

THOS. C. CARSON, President. W. A. FRY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,028,384.56	Capital stock	$ 125,000.00
Cash and cash items	62,494.76	Due depositors	1,196,150.05
Credit subject to sight draft	193,912.65	Due banks and others	
Over drafts	25,483.73	Surplus	18,000.00
Real and personal property	34,600.00	Undivided profits	5,825.65
Total	$ 1,344,975.70	Total	$1,344,975.70

JEFFERSON SAVINGS BANK.

F. M. FRANKLIN, President. J. W. HUNTINGTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 132,641 34	Capital stock	$ 25,000.00
Cash and cash items	8,258.38	Due depositors	139,275.87
Credit subject to sight draft	14,392.57	Due banks and others	
Over drafts	5,704 89	Surplus	
Real and personal property	14,615.40	Undivided profits	11,396 71
Total	$ 175,672.58	Total	$ 175,672.58

KEOKUK SAVINGS BANK.

A. E. JOHNSTONE, President. A. J. MATHIAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 597,273 97	Capital stock	$ 100,000.00
Cash and cash items	59,281.17	Due depositors	698,233 53
Credit subject to sight draft	196,386.67	Due banks and others	
Over drafts	166.62	Surplus	50,000.00
Real and personal property	3,904.69	Undivided profits	8,779.59
Total	$ 857,013.12	Total	$ 857,013.12

KESWICK SAVINGS BANK.

T. E. JOHNS, President. H. M. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,852.08	Capital stock	$ 15,000 00
Cash and cash items	3,629 19	Due depositors	105,824 65
Credit subject to sight draft	15,311.54	Due banks and others	.....
Over drafts	89.81	Surplus	.....
Real and personal property	2,100.00	Undivided profits	1,157.97
Total	$ 121,982.62	Total	$ 121,982 62

KALONA SAVINGS BANK.

A. MELLINGER, President. WM. H. PALMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 135,341.54	Capital stock	$ 10,000.00
Cash and cash items	6,195 08	Due depositors	174,781.33
Credit subject to sight draft	33,583.21	Due banks and others	.....
Over drafts	5,224.76	Surplus	1,500.00
Real and personal property	7,555.00	Undivided profits	1,618.26
Total	$ 187,899.59	Total	$ 187,899.59

KINROSS SAVINGS BANK.

D. DILL, President. JOHN M. VAN KIRK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 26,148.30	Capital stock	$ 10,000.00
Cash and cash items	4,506.30	Due depositors	43,930.11
Credit subject to sight draft	16,457.64	Due banks and others	.....
Over drafts	3,444 55	Surplus	.....
Real and personal property	3,373.32	Undivided profits	.....
Total	$ 53,930 11	Total	$ 53,930.11

LEE COUNTY SAVINGS BANK—FORT MADISON.

S. ATLEE, President. G. M. HANCHETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 312,777.35	Capital stock	$ 50,000.00
Cash and cash items	26,396.57	Due depositors	496,225.63
Credit subject to sight draft	157,707.08	Due banks and others	.....
Over drafts	726.46	Surplus	10,000.00
Real and personal property	61,034.00	Undivided profits	2,415.83
Total	$ 558,641.46	Total	$ 558,641.46

LOUISA COUNTY SAVINGS BANK—COLUMBUS JUNCTION.

F. G COFFIN, President. E. R. LACEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 139,919.40	Capital stock	$ 20,000.00
Cash and cash items		Due depositors	140,576.56
Credit subject to sight draft	25,466.61	Due banks and others	
Over drafts		Surplus	4,500.00
Real and personal property	400.00	Undivided profits	709.45
Total	$ 165,786.01	Total	$ 165,786.01

LYONS SAVINGS BANK.

D. J. BATCHELDER, President. J. H. PETER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 470,205.59	Capital stock	$ 50,000.00
Cash and cash items		Due depositors	494,849.23
Credit subject to sight draft	79,864.10	Due banks and others	
Over draft	48.17	Surplus	
Real and personal property	10,351.37	Undivided profits	15,620.00
Total	$ 560,469.23	Total	$ 560,469.23

LONE TREE SAVINGS BANK.

JOHN H. CRAY, President.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 114,956.89	Capital stock	$ 20,000.00
Cash and cash items	1,890.81	Due depositors	169,201.56
Credit subject to sight draft	72,119.87	Due banks and others	115.19
Over drafts	3,953.54	Surplus	2,000.00
Real and personal property	2,071.51	Undivided profits	3,675.87
Total	$ 194,992.62	Total	$ 194,992.62

LARRABEE SAVINGS BANK.

H. L. EDDY, President. R. H. GRAY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 60,581 71	Capital stock	$ 10,000.00
Cash and cash items	2,556.13	Due depositors	74,570 06
Credit subject to sight draft	2,627.16	Due banks and others	
Over drafts	1,208.04	Surplus	
Real and personal property	18,217.76	Undivided profits	620.74
Total	$ 85,190.80	Total	$ 85,190.80

LAMONT SAVINGS BANK.

E. H HOYT, President. F. W. SHELDON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,877.51	Capital stock	$ 15,000.00
Cash and cash items	6,955.98	Due depositors	63,009.58
Credit subject to sight draft	13,314.88	Due banks and others	.....
Over drafts	620.77	Surplus	.....
Real and personal property	3,000.00	Undivided profits	759.56
Total	$ 78,769.14	Total	$ 78,769.14

LOWDEN SAVINGS BANK.

D. H. SNOKE, President. H. H. PETERSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 75,417.85	Capital stock	$ 25,000.00
Cash and cash items	2,619.29	Due depositors	81,858.21
Credit subject to sight draft	22,350.17	Due banks and others	.....
Over drafts	3,173.76	Surplus	.....
Real and personal property	3,637.09	Undivided profits	339.95
Total	$ 107,198.16	Total	$ 107,198.16

LYLTON SAVINGS BANK.

H. H. FITCH, President. H. H. HARTWIG ASS'T, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,884.54	Capital stock	$ 10,000.00
Cash and cash items	944.32	Due depositors	36,423.88
Credit subject to sight draft	4,111.42	Due banks and others	.....
Over drafts	5,070.68	Surplus	.....
Real and personal property	2,507.00	Undivided profits	1,094.08
Total	$ 47,517.96	Total	$ 47,517.96

LE CLAIRE SAVINGS BANK.

C. S. SIMPSON, President. J. E. PARK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 17,561.62	Capital stock.	$ 10,000.00
Cash and cash items	1,193.82	Due depositors	15,284.63
Credit subject to sight draft	5,951.62	Due banks and others	.....
Over drafts	336.50	Surplus	.....
Real and personal property	241.07	Undivided profits	.....
Total	$ 25,284.63	Total	$ 25,284.63

MARENGO SAVINGS BANK.

M. W STOVER, President. WM. HENDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 281,343.69	Capital stock	$ 50,000.00
Cash and cash items	16,868.20	Due depositors	295,228.97
Credit subject to sight draft	56,531 04	Due banks and others	.....
Over drafts	2,793.50	Surplus	10,000.00
Real and personal property	5,584.91	Undivided profits	7,892 43
Total	$ 363,121.40	Total	$ 363,121 40

MUSCATINE SAVINGS BANK.

J. CARSKADDAN President. CHAS. PAGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 828,274.00	Capital stock	$ 80,000.00
Cash and cash items	.....	Due depositors	821,896.87
Credit subject to sight draft	87,887.00	Due banks and others	.....
Over drafts	.....	Surplus	10,000.00
Real and personal property	8,867.31	Undivided profits	13,131.44
Total	$ 925,028 31	Total	$ 925,028.31

MARION SAVINGS BANK.

JAMES D. GIFFEN, President. C. H. KURTZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 294,025 83	Capital stock	$ 30,000 00
Cash and cash items	.....	Due depositors	282,192.88
Credit subject to sight draft	22,340.63	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	365.26	Undivided profits	4,538.84
Total	$ 316,731.72	Total	$ 316,731.72

MAPLE VALLEY SAVINGS BANK—BATTLE CREEK.

W. H. JAMES, President. H. J. SNOVER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 145,000.16	Capital stock	$ 25,000.00
Cash and cash items	7,694.40	Due depositors	145,513.68
Credit subject to sight draft	29,750.62	Due banks and others	.....
Over drafts	3,546.73	Surplus	25,000.00
Real and personal property	15,500.00	Undivided profits	5,978.23
Total	$ 201,491.91	Total	$ 201,491.91

MARQUARDT SAVINGS BANK—DES MOINES.

G. W. MARQUARDT, President. G. D. ELLYSON, Cashier

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 430,740.95	Capital stock	$ 50,000 00
Cash and cash items	29,119 41	Due depositors	507,256.20
Credit subject to sight draft	84,514.01	Due banks and others	.....
Over drafts	2,212.41	Surplus	.....
Real and personal property	19,689.77	Undivided profits	9,020.35
Total	$ 566,276 55	Total	$ 566,276 55

MARATHON SAVINGS BANK.

A. J. WILSON, President. W. W. BENNETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 180,991.74	Capital stock	$ 25,000.00
Cash and cash items	5,437.55	Due depositors	195,663.69
Credit subject to sight draft	41,507.57	Due banks and others	.....
Over drafts	746.91	Surplus	10,000.00
Real and personal property	5,000.00	Undivided profits	3,020.08
Total	$ 233,683 77	Total	$ 233,683.77

MONTEZUMA SAVINGS BANK.

J. W. CARR, President. A. C. MCGILL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 154,019.12	Capital stock	$ 15,000.00
Cash and cash items	5,209.78	Due depositors	191,929.03
Credit subject to sight draft	44,802.19	Due banks and others	516.00
Over drafts	2,666.04	Surplus	6,000.00
Real and personal property	7,340 00	Undivided profits	592.10
Total	$ 214,037 13	Total	$ 214,037.13

MALLARD SAVINGS BANK.

J. C. ZEIDLER, President. H. J. RICHARDS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 59,767.37	Capital stock	$ 10,000 00
Cash and cash items	2,721.75	Due depositors	71,594.64
Credit subject to sight draft	18,484 09	Due banks and others	.....
Over drafts	256.64	Surplus	505.00
Real and personal property	1,250.55	Undivided profits	380.76
Total	$ 82,480.40	Total	$ 82,480.40

MILFORD SAVINGS BANK.

H. CALKINS, President. C. C. CALKINS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 50,849.68	Capital stock	$ 15,000.00
Cash and cash items	768.84	Due depositors	52,054 10
Credit subject to sight draft	10,496.11	Due banks and otherts	.....
Over drafts	3,396.36	Surplus	.....
Real and personal property	3,285.50	Undivided profits	1,741 33
Total	$ 68,795 49	Total	$ 68,795.49

MAYNARD SAVINGS BANK.

C. A. KAYE, President. F. E. BLETHER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,459.63	Capital stock	$ 12,000 00
Cash and cash items	3,371.44	Due depositors	55,407 23
Credit subject to sight draft	18,399.14	Due banks and others	.....
Over drafts	4,178 44	Surplus	.....
Real and personal property	2,260 84	Undivided profits	1,262.26
Total	$ 68,669.49	Total	$ 68,669.49

MASONVILLE SAVINGS BANK.

THOS. ROSE, President. J. W. TURLEY, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 21,497.40	Capital stock	$ 10,000.00
Cash and cash items	474.88	Due depositors	18,034.10
Credit subject to sight draft	4,813.33	Due banks and others	.....
Over drafts	15.00	Surplus	.....
Real and personal property	1,233.49	Undivided profits	.....
Total	$ 28,034.10	Total	$ 28,034.10

NORTH ENGLISH SAVINGS BANK.

J. W. ERWIN, President. E. D. BAIRD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 169,604.11	Capital stock	$ 26,000 00
Cash and cash items	5,564.90	Due depositors	174,423.80
Credit subject to sight draft	42,921.18	Due banks and others	240.00
Over drafts	695.65	Surplus	.....
Real and personal property	3,400.00	Undivided profits	21,522.04
Total	$ 222,185.84	Total	$ 222,185.84

NEWTON SAVINGS BANK.

C. SLVANAKER, President. E. E. LYDAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 57,084.98	Capital stock	$ 15,000.00
Cash and cash items		Due depositors	44,515.07
Credit subject to sight draft	3,520.39	Due banks and others	
Over drafts		Surplus	
Real and personal property		Undivided profits	1,090.30
Total	$ 60,605 37	Total	$ 60,605.37

NEW HALL SAVINGS BANK.

C. B. CHENOWETH, President. F. G. BRYNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,216 60	Capital stock	$ 15,000.00
Cash and cash items	817.70	Due depositors	95,299.82
Credit subject to sight draft	30,831.08	Due banks and others	
Overdrafts	1,626.09	Surplus	2,000.00
Real aud personal property	2,140.00	Undivided profits	1,331.65
Total	$ 113,631.47	Total	$ 113,631.47

NEW LIBERTY SAVINGS BANK.

M. BUTHEIN, President. A. BUTHEIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 136,965.02	Capital stock	$ 15,000 00
Cash and cash items	4,112.82	Due depositors.	147,893.34
Credit subject to sight draft	19,699.27	Due banks and others	
Over drafts	2,585.73	Surplus	
Real and personal property	2,953.00	Undivided profits	3,422.50
Total	$ 166,315.84	Total	$ 166,315.84

NEW ALBIN SAVINGS BANK.

WM. COLEMAN, President. L. H. GAARDE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,081.03	Capital stock	$ 15,000.00
Cash and cash items	5,433.49	Due depositors	123,474.13
Credit subject to sight draft	29,167.77	Due banks and others	
Over drafts	192.16	Surplus	
Real and personal property	5,000.00	Undivided profits	4,400.32
Total	$ 142,874.45	Total	$ 142,874.45

NICHOLS SAVINGS BANK.

JOHN HOOLEY, President. W. S. BAKER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,757.95	Capital stock	$ 15,000.00
Cash and cash items	2,357.67	Due depositors	39,323.64
Credit subject to sight draft	16,924.61	Due banks and others	29.27
Over drafts	356.88	Surplus	.....
Real and personal property	4,483.50	Undivided profits	527.70
Total	$ 54,880.61	Total	$ 54,880.61

OTTUMWA SAVINGS BANK—OTTUMWA.

F. VON SCHRADER, President B. P. BROWN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 427,918.92	Capital stock	$ 50,000.00
Cash and cash items	11,166.12	Due depositors	513,701.20
Credit subject to sight draft	149,761.50	Due banks and others	2,527.00
Over drafts	265.66	Surplus	10,000.00
Real and personal property	6,890.96	Undivided profits	19,774.96
Total	$ 596,003.16	Total	$ 596,003.16

OSKALOOSA SAVINGS BANK.

B. C. BUXTON, President. J. W. HAMMOND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 268,818.93	Capital stock	$ 30,000.00
Cash and cash items	19,037.72	Due depositors	344,827.46
Credit subject to sight draft	62,241.28	Due banks and others	.....
Over drafts	4.94	Surplus	4,000.00
Real and personal property	33,094.73	Undivided profits	4,370.14
Total	$ 383,197.60	Total	$ 383,197.60

OCHEYEDAN SAVINGS BANK.

WM. SMITH, President. ALFRED MORTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,422 81	Capital stock	$ 25,000.00
Cash and cash items	3,375.47	Due depositors	90 237.26
Credit subject to sight draft	7,672 22	Due banks and others	.....
Over drafts	2,239.35	Surplus	.....
Real and personal property	3,145.00	Undivided profits	1,617.59
Total	$ 116 854 85	Total	$ 116,854 85

OAKVILLE STATE SAVINGS BANK.

S. E. GATES, President. M. E. BRIDGFORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 30,068.67	Capital stock	$ 10,000.00
Cash and cash items	2,364.96	Due depositors	34,403.58
Credit subject to sight draft	8,633.50	Due banks and others	.....
Over drafts	1,440.87	Surplus	.....
Real and personal property	2,230.60	Undivided profits	335.02
Total	$ 44,738.60	Total	$ 44,738.60

OLDS SAVINGS BANK.

C. O. NELSON, President. F. L. WHITE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 33,730.33	Capital stock	$ 12,000.00
Cash and cash items	2,506.82	Due depositors	50,377.39
Credit subject to sight draft	23,938.04	Due banks and others	.....
Over drafts	277.20	Surplus	.....
Real and personal property	1,925.00	Undivided profits	.....
Total	$ 62,377.39	Total	$ 62,377.39

PEOPLES SAVINGS BANK—SIOUX CITY.

FRED. A. BENNETT, President. A. F. BENNETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 116,389.65	Capital stock	$ 50,000.00
Cash and cash items	13,335.79	Due depositors	126,161.26
Credit subject to sight draft	45,671.36	Due banks and others	.....
Over drafts	82.50	Surplus	.....
Real and personal property	799.51	Undivided profits	177.55
Total	$ 176,338.81	Total	$ 176,338.81

PEOPLES SAVINGS BANK—VINTON.

JOHN YOUNG, President. JOHN LORENZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 133,576.57	Capital stock	$ 50,000.00
Cash and cash items	19,311.19	Due depositors	140,914.68
Credit subject to sight draft	29,154.02	Due banks and others	.....
Over drafts	4,210.45	Surplus	.....
Real and personal property	6,473.77	Undivided profits	1,811.32
Total	$ 192,726.00	Total	$ 192,726.00

PARNELL SAVINGS BANK.

M. DWYER, President. F. V. MULLIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 67,411.26	Capital stock	$ 12,000.00
Cash and cash items	1,577 35	Due Depositors	70,192 33
Credit subject to sight draft	9,774.12	Due banks and others	...
Over drafts	3,525 12	Surplus	2,000 00
Real and personal property	3,904 55	Undivided profits	2,000 07
Total	$ 86,192.40	Total	$ 86,192 40

PEOPLES SAVINGS BANK—SPENCER.

H. N. SMITH, President. W. S. BEMIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105,322 99	Capital stock	$ 25,000.00
Cash and cash items	9,573 50	Due depositors	113,899 66
Credit subject to sight draft	27,169.64	Due banks and others	...
Over drafts	2,245 39	Surplus	4,500.00
Real and personal property	932 72	Undivided profits	1,844.58
Total	$ 145,244.24	Total	$ 145,244.24

PEOPLES SAVINGS BANK—DES MOINES.

MARTIN FLYNN, President. C. H. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 964,091.54	Capital stock	$ 100,000 00
Cash and cash items	49 900.21	Due depositors	1,069,048 79
Credit subject to sight draft	167,515.28	Due banks and others	2,320.00
Over drafts	5,370.63	Surplus	25,000.00
Real and personal property	12,000.00	Undivided profits	2 508.87
Total	$ 1,198,877 66	Total	$1 198,877 66

PLOVER SAVINGS BANK.

A. O. GARLOCK, President. W. S. MCEWEN, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 47,988.70	Capital stock	$ 10,000.00
Case and cash items	7,852.10	Due depositors	52,903.09
Credit subject to sight draft	7,275 49	Due banks and others	...
Over drafts	150 91	Surplus	...
Real and personal property	1,000.00	Undivided profits	1,364.11
Total	$ 61,267 20	Total	$ 64,267.20

POCAHONTAS SAVINGS BANK.

L. C. THORNTON, President. W. S. MCEWEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,387.74	Capital stock	$ 25,000.00
Cash and cash items	5,569.80	Due depositors	56,335.20
Credit subject to sight draft	25,396.76	Due banks and others	.....
Over drafts	325.58	Surplus	.....
Real and personal property	1,265.45	Undivided profits	610.13
Total	$ 81,945.33	Total	$ 81,945.33

PRESCOTT STATE SAVINGS BANK.

WM. H. CRAMER, President. B. NEWCOMB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 77,238.59	Capital stock	$ 10,000.00
Cash and cash items	3,892.01	Due depositors	79,157.23
Credit subject to sight draft	8,915.08	Due banks and others	.....
Over drafts	257.59	Surplus	1,000.00
Real and personal property	1,600.00	Undivided profits	1,746.04
Total	$ 91,903.27	Total	$ 91,903.27

PEOPLES TRUST AND SAVINGS BANK—CLINTON.

GARRETT E. LAMB, President. J. H. Ingwarsen, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 3,061,858.36	Capital stock	$ 300,000.00
Cash and cash items	119,144.65	Due depositors	3,793,050.96
Credit subject to sight draft	1,022,138.41	Due banks and others	2,651.10
Over drafts	1,164.80	Surplus	60,000.00
Real and personal property	25,000.00	Undivided profits	73,604.16
Total	$ 4,229,306.22	Total	$ 4,229,306.22

PEOPLES SAVINGS BANK—PELLA.

W. RIELVELD, President. H. RIETVELD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 194,832.30	Capital stock	$ 25,000.00
Cash and cash items	7,945.60	Due depositors	194,544.51
Credit subject to sight draft	12,140.03	Due Banks and others	.....
Over drafts	3,419.61	Surplus	.....
Real and personal property	5,000.00	Undivided profits	3,793.93
Total	$ 223,338.44	Total	$ 223,338.44

PRIMGHAR SAVINGS BANK.

WM. BRIGGS, President. WM. ARCHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89.667 80	Capital stock	$ 30.000.00
Cash and cash items	2,894.78	Due depositors	97,747.49
Credit subject to sight draft	28.945.45	Due banks and others	
Over drafts	1,439 90	Surplus	
Real and personal property	6.000 00	Undivided profits	1,200.44
Total	$ 128,947 93	Total	$ 128 947 93

PEOPLES SAVINGS BANK—WOODBINE.

D. J. PORTER, President. H. H. CORMANY, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 56 410 70	Capital stock	$ 25,000.00
Cash and cash items		Due depositors	40.591.57
Credit subject to sight draft	7,672.48	Due banks and others	
Over drafts		Surplus	
Real and personal property	2,580 13	Undivided profits	1,071 74
Total	$ 66.663.31	Total	$ 66 663.31

PLAINFIELD SAVINGS BANK.

J. A, COUSINS, President. W. W. TAYLOR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,764 80	Capital stock	$ 15,000.00
Cash and cash items	3,238 36	Due depositors	63,620.84
Credit subject to sight draft	16 283.80	Due banks and others	
Over drafts	778.84	Surplus	
Real and personal property	3,833.35	Undivided profits	1,278.31
Total	$ 79.899.15	Total	$ 79.899.15

PEOPLES SAVINGS BANK—DELMAR.

F. P. GOODYJOHN, President. J. C. SPENCER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,764.89	Capital stock	$ 10.000.00
Cash and cash items	1,893.22	Due depositors	72.208.37
Credit subject to sight draft	19,469 05	Due banks and others	
Over drafts	275.68	Surplus	1,000.00
Real and personal property	2,200.00	Undivided profits	1,394.47
Total	$ 84,602.84	Total	$ 84,602.84

PERRY SAVINGS & EXCHANGE SAVINGS BANK.

ALLEN BREED, President. H. J. HOLMES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 93,261.94	Capital stock	$ 50,000.00
Cash and cash items	3,093.64	Due depositors	89,280.91
Credit subject to sight draft	26,303.38	Due banks and others	.....
Over drafts	720.14	Surplus	.....
Real and personal property	19,364.97	Undivided profits	3,463.16
Total	$ 142,744.07	Total	$ 142,744.07

PEOPLES SAVINGS BANK—CEDAR RAPIDS.

TIMOTHY MCCARTHY, President. E. W. VIRDEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 12c,687 75	Capital stock	$ 50,000 00
Cash and cash items	6,423 89	Due depositors	94,095.62
Credit subject to sight draft	14,018.66	Due banks and others	.....
Over drafts	880.27	Surplus	.....
Real and personal property	2,534.59	Undivided profits	1,049.54
Total	$ 145.145.16	Total	$ 145.145.16

PEOPLES SAVINGS BANK—ST. BENEDICT.

GEO C. CALL, President. FRANK VAN ERDEWYK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 24,789 83	Capital stock	$ 10,000.00
Cash and cash items	905 32	Due depositors	22,267.70
Credit subject to sight draft	4,293.38	Due banks and others	.....
Over drafts	243.48	Surplus	.....
Real and personal property	2,453.99	Undivided profits	418.30
Total	$ 32,686.00	Total	$ 32,686.00

PEOPLES SAVINGS BANK—GRAND MOUND.

GEO. JORDAN, President. J. W. REIHMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,097.74	Capital stock	$ 15,000.00
Cash and cash items	1,636.38	Due depositors	79,315.89
Credit subject to sight draft	57,578.31	Due banks and others	.....
Over drafts	657 05	Surplus	.....
Real and personal property	3,824 58	Undivided profits	478.17
Total	$ 94.794.06	Total	$ 94.794 06

PEOPLES SAVINGS BANK—INWOOD.

E. RENSHAW, President. CHRIS ERICKSON, JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 15,615.32	Capital stock	$ 15,500 00
Cash and cash items	3,328.49	Due depositors	13,159.53
Credit subject to sight draft	6,464.04	Due banks and others	40.00
Over drafts	436.56	Surplus	.....
Real and personal property	2,962 82	Undivided profits	107.70
Total	$ 28,807.23	Total	$ 28,807.23

ROSE HILL SAVINGS BANK,

J. L. AVERY, President. J. R. BUSBY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,984.46	Capital stock	$ 12,000.00
Cash and cash items	3,436.54	Due depositors	44,287.84
Credit subject to sight draft	12,215.40	Due Banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,396.84	Undivided profits	745.40
Total	$ 57,033.24	Total	$ 57,033 24

RIVERSIDE SAVINGS BANK.

D. A. FESLER, President. A. E. FORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,124.30	Capital stock	$ 10 000.00
Cash and cash items	8,245.73	Due depositors	90,070.84
Credit subject to sight draft	42,112 74	Due banks and others	.....
Over drafts	678.87	Surplus	.....
Real and personal property	2,400.00	Undivided profits	3,580.80
Total	$ 103,651 64	Total	$ 103,651.64

RINGGOLD COUNTY SAVINGS BANK—KELLERTON.

WM. ANDERSON, President. W. A. HOPKINS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,043.77	Capital stock	$ 10 000 00
Cash and cash items	4,473 01	Due depositors	32,141.23
Credit subject to sight draft	2,420.77	Due banks and others	.....
Over drafts	20.36	Surplus	.....
Real and personal property	5,018 80	Undivided profits	835.48
Total	$ 42,976.71	Total	$ 42,976.71

STOCKPORT SAVINGS BANK.

PETER NELSON, President. F. H. TINSLEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,852.28	Capital stock	$ 10,000.00
Cash and cash items	4,277.68	Due depositors	45,647 10
Credit subject to sight draft	16,448.75	Due banks and others	.....
Over drafts	101.12	Surplus	.....
Real and personal property	3,102 61	Undivided profits	135.34
Total	$ 55,782.44	Total	$ 55,782.44

SECURITY SAVINGS BANK—WATERLOO.

J. T. COOLIDGE, President. E. COOLIDGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 94,571.67	Capital stock	$ 50,000.00
Cash and cash items	6,472.51	Due depositors	99,544.39
Credit subject to sight drafts	34,290.75	Due banks and others	1,788.55
Over drafts	96 94	Surplus	.....
Real and personal property	18,094.08	Undivided profits	2,193.01
Total	$ 153,525.95	Total	$ 153,525.95

SECURITY SAVINGS BANK—ALBERT CITY.

A. J. WILSON, President. ALFRED GULBRANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 50,892.05	Capital stock	$ 15,000 00
Cash and cash items	1,774.94	Due depositors	52 371.09
Credit subject to sight draft	10,331.05	Due banks and others	.....
Over drafts	1,727.62	Surplus	.....
Real and personal property	3,749.95	Undivided profits	1,104.52
Total	$ 68,475.61	Total	$ 68,475.61

SCOTT COUNTY SAVINGS BANK—DAVENPORT.

I. H. SEARS, President. J. H. HASS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 3,232,751 39	Capital stock	$ 250,000.00
Cash and cash items	20,014 00	Due depositors	3,141,540 77
Credit subject to sight draft	250,088.26	Due banks and others	263 75
Over drafts	230.80	Surplus	70,000 00
Real and personal property	.....	Undivided profits	41,259.99
Total	$ 3,503,084.51	Total	$3,503,084.51

STATE SAVINGS BANK—DES MOINES.

M. STRAUSS, President. GEO. E. PEARSALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 475,959.99	Capital stock	$ 50,000.00
Cash and cash items	4,809 99	Due depositors	590,711.10
Credit subject to sight draft	141,501.66	Due banks and others	4.00
Over drafts	167 07	Surplus	10,000.00
Real and personal property	33,088.63	Undivided profits	4,812 24
Total	$ 655,527.34	Total	$ 655,527.34

STATE SAVINGS BANK—COUNCIL BLUFFS.

T. B. LACEY, President. JOHN BENNETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 339,827.65	Capital stock	$ 50,000 00
Cash and cash items	8,752.43	Due depositors	333,739 28
Credit subject to sight draft	47,396.57	Due banks and others	... .
Over drafts	2.37	Surplus	25,000.00
Real and personal property	18,868.64	Undivided profits	6,108.38
Total	$ 414,847.66	Total	$ 414,847.66

SECURITY SAVINGS BANK—CEDAR RAPIDS.

G. F. VAN VECHTEN, President. E. M. SCOTT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,139,673.32	Capital stock	$ 100,000 00
Cash and cash items	41,659.72	Due depositors	1,285,048.27
Credit subject to sight draft	212,909.93	Due banks and others	3,000.00
Over drafts	210.01	Surplus	30,000.00
Real and personal property	25,250.00	Undivided profits	1,654.71
Total	$ 1,419,702.98	Total	$1,419,702.98

STATE SAVINGS BANK—CHARITON

J. A. MCKLVEEN, President. JOHN CULBERTSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 116,134.36	Capital stock	$ 15,000.00
Cash and cash items	1,589.24	Due depositors	133,656.02
Credit subject to sight draft	32,569.83	Due banks and others	....
Over drafts	400.00	Surplus	1,000.00
Real and personal property	345.35	Undivided profits	1,382.76
Total	$ 151,038.78	Total	$ 151,038.78

STATE SAVINGS BANK—LOGAN.

CHAS. F. LUCE, President. W. H. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 114,584.25	Capital stock	$ 20,000.00
Cash and cash items	3,552 63	Due depositors	147,452.94
Credit subject to sight draft	33,611.14	Due banks and others	.....
Over drafts	20,293 86	Surplus	1,678.18
Real and personal property	1,637 39	Undivided profits	4,548.15
Total	$ 173,679 27	Total	$ 173,679.27

SAVINGS BANK OF AFTON.

C A. PIERSON, President. J. H. VAN SCOY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,015.90	Capital stock	$ 20,000.00
Cash and cash items	4,860.86	Due depositors	36,489.41
Credit subject to sight draft	15,007.35	Due banks and others	.....
Over drafts	.....	Surplus	700.00
Real and personal property	2,356.90	Undivided profits	1,051.60
Total	$ 58,241 01	Total	$ 58,241.01

SCHALLER SAVINGS BANK.

J. A. MURRAY, President. THEO. IVENS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,588.00	Capital stock	$ 25,000 00
Cash and cash items	5,212 84	Due depositors	80,860.09
Credit subject to sight draft	11,566.34	Due banks and others	.....
Over drafts	5,573.76	Surplus	1,500.00
Real and personal property	9,117.00	Undivided profits	2,727.85
Total	$ 110.087 94	Total	$ 110,087.94

SIGOURNEY SAVINGS BANK.

STATEMENT.

JOSIAH UTTERBACK, President. G. F. UTTERBACK, Cashier.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 247,037.21	Capital stock	$ 50,000.00
Cash and cash items	18,641.80	Due depositors	271,596 81
Credit subject to sight draft	58,328.24	Due banks and others	.....
Over drafts	4,047.15	Surplus	8,000.00
Real and personal property	5,000 00	Undivided profits	3,457.59
Total	$ 333,054.40	Total	$ 333,054.40

STATE SAVINGS BANK—KLEMME.

STATEMENT.

FRED ARNOLD, President. F. A. ARNOLD, Cashier.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42,476.21	Capital stock	$ 25,000.00
Cash and cash items	2,140.37	Due depositors	44,398.37
Credit subject to sight draft	23,231.92	Due banks and others	.....
Over drafts	73.98	Surplus	.....
Real and personal property	1,940.87	Undivided profits	464.98
Total	$ 69,863 35	Total	$ 69,863.35

STATE SAVINGS BANK—GOODELL.

STATEMENT.

C. S. FARMAN, President. H. A. SWEIGARD, Cashier.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,956.76	Capital stock	$ 10,000.00
Cash and cash items	1,612 76	Due depositors	51,032.41
Credit subject to sight draft	17,805.94	Due banks and others	.....
Over drafts	547.77	Surplus	.....
Real and personal property	2,558.76	Undivided profits	5,449.58
Total	$ 66.481.99	Total	$ 66,481.99

STATE SAVINGS BANK—ROLFE.

STATEMENT.

W. D. MCEWEN, President. S. H. KERR, Cashier.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 198,009 98	Capital stock	$ 30,000.00
Cash and c sh items	7,464.20	Due depositors	231,349.56
Credit subject to sight draft	57,553.89	Due banks and others	.....
Over drafts	1,563 06	Surplus	.....
Real and personal property	3,175.04	Undivided profits	6,416.61
Total	$ 267,766.17	Total	$ 267,766.17

STATE SAVINGS BANK—MONROE.

W. H. SHAW, President. WM. LIVINGSTON, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 65,437.57	Capital stock	$ 17,000.00
Cash and cash items	5,123.79	Due depositors	89,327.65
Credit subject to sight draft	34,872.43	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	8,186.80	Undivided profits	7,292 94
Total	$ 113,620 59	Total	$ 113,620.59

SECURITY SAVINGS BANK—BOONE.

S. L. Moore, President. T. L. Ashford, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 135,739.63	Capital stock	$ 25,000.00
Cash and cash items	10,271.26	Due depositors	149,664.85
Credit subject to sight draft	47,747.21	Due banks and others	.... ..
Over drafts	160.42	Surplus	18,000.00
Real and personal property	1,410 34	Undivided profits	2,664.01
Total	$ 195,328.86	Total	$ 195,328.86

SAVINGS BANK OF LARCHWOOD.

B L. Richards, President Chas. Shade, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 193,725.79	Capital stock	$ 45,000.00
Cash and cash items	4 245 80	Due depositors	154,092.68
Cr. subject to sight draft	15,453.89	Due banks and others	1,408.40
Over drafts	4,016.53	Surplus	34,000.00
Real and personal property	18,664 82	Undivided profits	1,605.75
Total	$ 236,106.83	Total	$ 236,106.83

STATE SAVINGS BANK—GRAND RIVER.

Jacob Switzer, President A. L. Ackerley, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,851.71	Capital stock	$ 10,000.00
Cash and cash items	6,765.09	Due depositors	69,448.45
Cr. subject to sight draft	18,591.68	Due banks and others	.....
Over drafts	1,515.44	Surplus	.....
Real and personal property	4,500.00	Undivided profits	1,775.47
Total	$ 81,223.92	Total	$ 81,223.92

SAVINGS BANK OF JANESVILLE.

H. D. Gould, President. F. H. Schlutsmeyer, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 39,173.25	Capital stock	$ 10,600.00
Cash and cash items	6,281.49	Due depositors	46,231.20
Cr. subject to sight draft	8,389.55	Due banks and others	.....
Over drafts	41.17	Surplus	.....
Real and personal property	3,820.50	Undivided profits	874.76
Total	$ 57,705.96	Total	$ 57,705.96

STATE CENTRAL SAVINGS BANK—KEOKUK.

WM. LOGAN, President. GEO. E. RIX, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 983,355 19	Capital stock	$ 100,000.00
Cash and cash items	80,095.39	Due depositors	1,235,013.07
Credit subject to sight draft	360,271 72	Due banks and others	.....
Over drafts	363.32	Surplus	80,000.00
Real and personal property	4,000 00	Undivided profits	13,072 55
Total	$ 1,428,085.62	Total	$1,428,085.62

SAVINGS BANK OF EARLVILLE.

W. T. WOOD, Vice-President. H. G. MILLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,586.31	Capital stock	$ 20,000.00
Cash and cash items	5,567.09	Due depositors	133,767.29
Credit subject to sight draft	48,896.04	Due banks and others	.....
Over drafts	.....	Surplus	1,000.00
Real and personal property	4,000 00	Undivided profits	3,282.15
Total	$ 158,049.44	Total	$ 158,049.44

SECURITY SAVINGS BANK—WELLMAN.

W. T. HAMILTON, President. M. C. STRUBLE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 114,339.46	Capital stock	$ 25,000.00
Cash and cash items	5,267.27	Due depositors	147,843 27
Credit subject to sight draft	46,646 55	Due banks and others	.....
Over drafts	1,928.79	Surplus	1,000.00
Real and personal property	7,450.35	Undivided profits	1,789.15
Total	$ 175,632.42	Total	$ 175,632.42

SECURITY SAVINGS BANK—SHELDON.

GEO. MENNIG, President. P. W. HALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 83,607 36	Capital stock	$ 10,000.00
Cash and cash items	5,350.93	Due depositors	95,416.75
Credit subject to sight draft	15,535 51	Due banks and others	.....
Over drafts	1,266 51	Surplus	2,500.00
Real and personal property	2,446.75	Undivided profits	290.31
Total	$ 108,207.06	Total	$ 108,207.06

STATE SAVINGS BANK—MISSOURI VALLEY.

J. S. DEWELL, Vice-President. W. J. BURKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 154.827.81	Capital stock	$ 25,000.00
Cash and cash items	8,637.33	Due depositors	192,236 65
Credit subject to sight draft	59,426.93	Due banks and others	.....
Over drafts	397.52	Surplus	.....
Real and personal property	500.00	Undivided profits	6,552.94
Total	$ 227,789.59	Total	$ 223,789.59

STATE SAVINGS BANK—LAMONI.

WM. ANDERSON, President. W. A. HOPKINS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 125,351.37	Capital stock	$ 20,000.00
Cash and cash items	9,051.27	Due depositors	139,230.60
Credit subject to sight draft	22,910.10	Due banks and others	.....
Over drafts	29 78	Surplus	.....
Real and personal property	5,000.00	Undivided profits	3,111 92
Total	$ 162,342 52	Total	$ 162,342 52

SHELDAHL SAVINGS BANK.

W. D. SCHAAL, President. P. F. GRAEBER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 52,925 26	Capital stock	$ 10,000.00
Cash and cash items	2 252 23	Due depos tors	55,413.53
Credit subject to sight draft	8,932.46	Due banks and others	.....
Over drafts	2,016.16	Surplus	1,700 00
Real and personal property	2,050 00	Undivided profits	1,062.58
Total	$ 68,176.11	Total	$ 68,176.11

STATE SAVINGS BANK—GALT.

M. A. MICKELSON, President. J. J. MCGUIRE, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 33,537.27	Capital stock	$ 12,500.00
Cash and cash items	691.03	Due depositors	41,600.41
Credit subject to sight draft	18,503 40	Due banks and others	.....
Over drafts	268.74	Surplus	1,375.00
Real and personal property	3,014.96	Undivided profits	539.99
Total	$ 56 015.40	Total	$ 56 015.40

SANBORN SAVINGS BANK.

W. W. JOHNSON, President. J. H. DALY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,478.19	Capital stock	$ 25,000.00
Cash and cash items	5,176.76	Due depositors	97,100.48
Credit subject to sight draft	38,753 16	Due banks and others	2,477.07
Over drafts	2,505.88	Surplus	.....
Real and personal property	8,500.00	Undivided profits	1,775.84
Total	$ 126,413 99	Total	$ 126,413.99

SECURITY SAVINGS BANK—EAGLE GROVE.

J. H. HOWELL, President. J. P. CLARK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 77,148.75	Capital stock	$ 15,000.00
Cash and cash items	9,578.59	Due depositors	92,722 50
Credit subject to sight draft	17,395.20	Due banks and others	.....
Over drafts	1,388.92	Surplus	.....
Real and personal property	4,860.08	Undivided profits	2,648.04
Total	$ 110,371.54	Total	$ 110,371.54

SAVINGS BANK OF SALEM.

ROBERT DINSMORE, President. W. H. BLISS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities	Amount.
Bills receivable	$ 85,863.11	Capital stock	$ 16,000 00
Cash and cash items	4,810.14	Due depositors	116,829.26
Credit subject to sight draft	36,653 89	Due banks and others	.....
Over drafts	3,003.42	Surplus	.....
Real and personal property	3,105.02	Undivided profits	606.32
Total	$ 133,435 58	Total	$ 133,435.58

STATE SAVINGS BANK—KANAWHA.

J. E. WICHMAN, President. F. M. HANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 46,573.53	Capital stock	$ 15,000.00
Cash and cash items	3,613.29	Due depositors	42,315.46
Credit subject to sight draft	3,970.18	Due banks and others	.....
Over drafts	164.58	Surplus	.....
Real and personal property	3,276.08	Undivided profits	282.20
Total	$ 57,597.66	Total	$ 57,597.66

STATE SAVINGS BANK—KNIERIM.

J. C. CHENEY, President. W. E. CLAGG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,741.28	Capital stock	$ 10,000.00
Cash and cash items	2,393.69	Due depositors	43,138.34
Credit subject to sight draft	4,048.94	Due banks and others	.....
Over drafts	117.58	Surplus	200.00
Real and personal property	1,585.41	Undivided profits	548.56
Total	$ 53,886.90	Total	$ 53,886.90

SUNBURY SAVINGS BANK.

W. F. JONS, President. C. J. SPECHT, JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 34,540.29	Capital stock	$ 15,000.00
Cash and cash items	2,099.96	Due depositors	39,625.86
Credit subject to sight draft	14,599.34	Due banks and others	.....
Over drafts	464.93	Surplus	.....
Real and personal property	2,921.34	Undivided profits	.....
Total	$ 54,625 86	Total	$ 54,625.86

STANWOOD SAVINGS BANK.

J. H. COUTTS, President. M. L. SIMMONS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 61,633.95	Capital stock	$ 20,000.00
Cash and cash items	2,001.26	Due depositors	64,782 34
Credit subject to sight draft	21,093.36	Due banks and others	.....
Over drafts	167.30	Surplus	.....
Real and personal property	765 00	Undivided profits	878.53
Total	$ 85,660 87	Total	$ 85,660.87

SUPERIOR SAVINGS BANK.

F. H. DALEY, President P. W. BLACKERT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 25,379.18	Capital stock	$ 10,000.00
Cash and cash items	1,281.28	Due depositors	28,753.68
Credit subject to sight draft	9,150.76	Due banks and others	.....
Over drafts	104 03	Surplus	.....
Real and personal property	3,000.00	Undivided profits	161 57
Total	$ 38,915 25	Total	$ 38,915 25

SAFETY SAVINGS BANK—HUMBOLDT.

E. A. WILDER, President. HARWOOD SHARP, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 14,186.97	Capital stock	$ 20,000.00
Cash and cash items	5,173.19	Due depositors	19,702.56
Credit subject to sight draft	19,406.49	Due banks and others	
Over drafts	48.82	Surplus	
Real and personal property	887.09	Undivided profits	
Total	$ 39,702.56	Total	$ 39,702.56

TOLEDO SAVINGS BANK.

L. CLARK, President. H. A. SHANKLIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 276,053.13	Capital stock	$ 50,000.00
Cash and cash items	9,056.49	Due depositors	248,737.88
Credit subject to sight draft	33,525.66	Due banks and others	
Over drafts	2,456.38	Surplus	25,000.00
Real and personal property	7,658.42	Undivided profits	5,012.17
Total	$ 328,750.05	Total	$ 328,750.05

TIPTON SAVINGS BANK.

H. L. DEAN, President. C. W. HAWLEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 65,858.58	Capital stock	$ 25,000.00
Cash and cash items	7,035.17	Due depositors	126,323.50
Credit subject to sight draft	65,174.49	Due banks and others	
Over drafts	1,154.27	Surplus	
Real and personal property	13,500.00	Undivided profits	1,399.01
Total	$ 152,722.51	Total	$ 152,722.51

THOR SAVINGS BANK.

I. C. CHENEY, President. C. J. LUND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 50,166.48	Capital stock	$ 15,000.00
Cash and cash items	3,767.29	Due depositors	71,515.81
Credit subject to sight draft	34,703.08	Due banks and others	
Over draft		Surplus	3,000.00
Real and personal property	2,000.00	Undivided profits	1,121.04
Total	$ 90,636.85	Total	$ 90,636.85

THORNBURG SAVINGS BANK.

A. F. RAYBURN, President. N. HALDEMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,924.21	Capital stock	$ 15,000.00
Cash and cash items	2,354.22	Due depositors	43,652.15
Credit subject to sight draft	8,352.42	Due banks and others	.....
Over drafts	649.38	Surplus	600.00
Real and personal property	2,231.53	Undivided profits	259.61
Total	$ 59,511.76	Total	$ 59,511.76

TRIPOLI SAVINGS BANK.

J. F. CASS, President. E. H. MARTIN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 74,118.17	Capital stock	$ 10,000.00
Cash and cash items	9,488.49	Due depositors	106,549.43
Credit subject to sight draft	31,431 21	Due banks and others	.....
Over drafts	569.94	Surplus	1,000.00
Real and personal property	2,050.00	Undivided profits	108 38
Total	$ 117,657.81	Total	$ 117 657.81

UNION SAVINGS BANK—DAVENPORT.

JOHN W. BALLARD, President. S. L. ELY, Cashier

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 740,765 43	Capital stock	$ 100,000 00
Cash and cash items	16,995.88	Due depositors	744,828.20
Credit subject to sight draft	101,139 09	Due banks and others	400 00
Over drafts	....	Surplus	5,000 00
Real and personal property	4,000.00	Undivided profits	12,672.20
Total	$ 862,900 40	Total	$ 862,900 40

UNION TRUST AND SAVINGS BANK—OTTUMWA.

H. B. BONIFIELD, President. M. B. HUTCHINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 250,837.96	Capital stock	$ 50,000.00
Cash and cash items	2,500.00	Due depositors	253 112.23
Credit subject to sight draft	52,686.31	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1 400.00	Undivided profits	4,312.04
Total	$ 307,424 27	Total	$ 307,424.27

UNION COUNTY SAVINGS BANK—KENT.

LEWIS LINEBARGER, President. A. A. WRIGHT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58,153.43	Capital stock	$ 20,000.00
Cash and cash items	4,060.10	Due depositors	59,834.70
Credit subject to sight draft	11,323 54	Due banks and others	.....
Over drafts	2,409.60	Surplus	.....
Real and personal property	6,500 00	Undivided profits	2,612.02
Total	$ 82,446 72	Total	$ 82,446.72

UNION SAVINGS BANK—WILTON JUNCTION.

A. R. LEITH, President. W. D. HARRIS, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 390,452.29	Capital stock	$ 40,000.00
Cash and cash items	7,910 46	Due depositors	423,836.72
Credit subject to sight draft	64,958.43	Due banks and others	.....
Over drafts	3,884.51	Surplus	2,000.00
Real and personal property	5,500.00	Undivided profits	6,868.97
Total	$ 472,705.69	Total	$ 472,705.69

VALLEY SAVINGS BANK—DES MOINES.

D. S. CHAMBERLAIN, President. R. A. CRAWFORD, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 593,604 47	Capital stock	$ 50,000 00
Cash and cash items	.....	Due depositors	559,194 29
Credit subject to sight draft	38,726 51	Due banks and others	1,515.00
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivid(d profits	21,621.69
Total	$ 632,330 98	Total	$ 632,330 98

VINTON SAVINGS BANK.

W. C. ELLIS, President. J. F. TRAER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 169,656.00	Capital stock	$ 20,000.00
Cash and cash items	1,329,97	Due depositors	210,427.55
Credit subject to sight draft	53,965.56	Due banks and others	.....
Over drafts	2,700.87	Surplus	..
Real and personal property	4,608 27	Undivided profits	1,833.12
Total	$ 232,260.67	Total	$ 232,260.67

WEST BEND SAVINGS BANK.

M. L. BROWN, President. L. A. MARTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51,356 17	Capital stock	$ 15,000.00
Cash and cash items	3,143.40	Due depositors	76,441.59
Credit subject to sight draft	33,367.37	Due banks and others	.....
Over drafts	1 555.33	Surplus	300.00
Real and personal property	2,475.69	Undivided profits	156.37
Total	$ 91 897.96	Total	$ 91,897 96

WASHINGTON COUNTY SAVINGS BANK.

W. R. JEFFREY, President. A. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 202,588.52	Capital stock	$ 50,000 00
Cash and cash items	20.027.23	Due depositors	237,280.86
Credit subject to sight draft	54,839.54	Due banks and others	.....
Over draft	5,400.03	Surplus	.....
Real and personal property	9,072.60	Undivided profits	4.647.06
Total	$ 291,927.92	Total	$ 291,927.92

WILLIAMSBURG SAVINGS BANK.

M. J KELLY, President. G. H. HUGHES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 250,545.24	Capital stock	$ 50,000.00
Cash and cash items	6,910.52	Due depositors	268,696.96
Credit subject to sight draft	61,705.93	Due banks and others	188.00
Over drafts	7,299.11	Surplus	10,000.00
Real and personal property	5,763.00	Undivided profits	3,388.84
Total	$ 332.223.80	Total	$ 332.223.80

WHAT CHEER SAVINGS BANK.

L. C. WILSON, President. WM. C. WINDETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 69,676.07	Capital stock	$ 30,000 00
Cash and cash items	7,413 13	Due depositors	73,624 64
Credit subject to sight draft	14,875.21	Due banks and others	.....
Over drafts	866.85	Surplus	.....
Real and personal property	11,415.92	Undivided profits	622.54
Total	$ 104,247.18	Total	$ 104,247.18

WELLMAN SAVINGS BANK.

J. H. ROMINE, President. H. G MOORE. Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 174,969 47	Capital stock	$ 25,000.00
Cash and cash items	6,243.81	Due depositors	232,958.43
Credit subject to sight draft	80,820.06	Due banks and others	.....
Over drafts	4,183.79	Surplus	10,000.00
Real and personal property	4,562.05	Undivided profits	2,820.75
Total	$ 270,779.18	Total	$ 270,779.18

WOODBINE SAVINGS BANK.

GEO. H. KIBLER, President. LEWIS HAAS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,735.78	Capital stock	$ 30,000.00
Cash and cash items	4,158.47	Due depositors	120,804.09
Credit subject to sight draft	57,863.06	Due banks and others	155.00
Over drafts	2,241.40	Surplus	3,107.20
Real and personal property	8,300 00	Undivided profits	1,232.42
Total	$ 155,298 71	Total	$ 155,298.71

WATKINS SAVINGS BANK.

S. T. SABIN, President. J. T. MCGUIRE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,752.79	Capital stock	$ 10,000.00
Cash and cash items	2,203.40	Due depositors	75,247.28
Credit subject to sight draft	28,458 98	Due banks and others	.....
Over drafts	126.96	Surplus	1,500.00
Real and personal property	2,000,00	Undivided profits	1,794.85
Total	$ 88,542 13	Total	$ 88,542.13

WAPELLO STATE SAVINGS BANK.

JOHN OTTO, President. WILL H. COLTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 149,582.09	Capital stock	$ 30,000.00
Cash and cash items	3,503.84	Due depositors	177,440.10
Credit subject to sight draft	53,607 84	Due banks and others	.....
Over drafts	849.94	Surplus	4,000.00
Real and personal property	5,300 00	Undivided profits	1,403.61
Total	$ 212,843.71	Total	$ 212,843.71

WOODBURY COUNTY SAVINGS BANK—SIOUX CITY.

W. P. MANLEY, President. GEO. SINCLAIR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 230,305.45	Capital stock	$ 50,000.00
Cash and cash items	13,781.75	Due depositors	260,735.09
Credit subject to sight draft	57,686.52	Due banks and others	.....
Over drafts	52.72	Surplus	.....
Real and personal property	10,681.40	Undivided profits	1,772.75
Total	$ 312,507.84	Total	$ 312,507.84

WAYLAND SAVINGS BANK.

G. W. HEBEL, President. E. J. EICHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 95,972.09	Capital stock	$ 20,000.00
Cash and cash items	4,221.66	Due depositors	115,155.43
Credit subject to sight draft	36,083 94	Due banks and others	.....
Over drafts	24 00	Surplus	5,000.00
Real and personal property	4,350.00	Undivided profits	496 26
Total	$ 140,651.69	Total	$ 140,651 69

WALCOTT SAVINGS BANK.

PHILIPP DIETZ, President. J. H. STOUFFER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 353,390.66	Capital stock	$ 30,000.00
Cash and cash items	16,136.26	Due depositors	370,271.15
Credit subject to sight draft	37,357 21	Due banks and others	12.00
Over drafts	463 57	Surplus	10,000.00
Real and personal property	5,700 00	Undivided profits	2,794.55
Total	$ 413,077.70	Total	$ 413,077.70

WILTON SAVINGS BANK.

F. A. J. GRAY, President. J. M. RIDER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 237,408.09	Capital stock	$ 30,000.00
Cash and cash items	5,128.42	Due depositors	240,813.13
Credit subject to sight draft	24,014.18	Due banks and others	.....
Over drafts	2,766.55	Surplus	.....
Real and personal property	4,975.00	Undivided profits	3,479.11
Total	$ 274,292 24	Total	$ 274,292.24

WEBSTER CITY SAVINGS BANK.

D. C. CHASE, President. F. A. EDWARDS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 84,714.40	Capital stock	$ 20,000.00
Cash and cash items	6,683 78	Due depositors	106,902.23
Credit subject to sight draft.	30,176.39	Due banks and others	.....
Over drafts	5,470.28	Surplus	.....
Real and personal property	1,765.34	Undivided profits	1,907.96
Total	$ 128,810 19	Total	$ 128,810.19

WORTH SAVINGS BANK, INDIANOLA.

W. H. BERRY, President. G. A. WORTH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 120,064.31	Capital stock	$ 20,000.00
Cash and cash items	5,604.01	Due depositors.	180,230.69
Credit subject to sight draft	71,192 11	Due banks and others	.....
Over drafts	4,693 98	Surplus	.....
Real and personal property	1,449 20	Undivided profits	2,772.92
Total.	$ 203,003.61	Total	$ 203,003.61

WORTHINGTON SAVINGS BANK.

S. B. LATTNER, President. JOS. A. LATTNER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68,110.30	Capital stock	$ 11,000.00
Cash and cash items	2,472.05	Due depositors	67,757.42
Credit subject to sight draft	6,331.13	Due banks and others	.....
Over drafts	199.63	Surplus	.....
Real and personal property	1,919.16	Undivided profits	274.85
Total	$ 79,032 27	Total	$ 79,032.27

WAPELLO COUNTY SAVINGS BANK—OTTUMWA.

J. B. MOURLY, President. L. E. STEVENS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 185,018 00	Capital stock	$ 50,000.00
Cash and cash items	2,000.00	Due depositors	147,289.80
Credit subject to sight draft	13,943.34	Due banks and others	.....
Overdrafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	3,671.54
Total	$ 200,961.34	Total	$ 200,961.34

WIOTA SAVINGS BANK.

R. R. BELL, President. R. S. FUDGE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 24,013 97	Capital stock	$ 10,000 00
Cash and cash items	1,394 94	Due depositors	17,747.15
Credit subject to sight draft	2,952.14	Due banks and others	.....
Over drafts	52.84	Surplus	800.00
Real and personal property	712.80	Undivided profits	579.54
Total	$ 29,126.69	Total	$ 29,126.69

WAUKEE SAVINGS BANK.

H. E. TEACHOUT, President. H. M. WHINERY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 48,467.69	Capital stock	$ 10,000.00
Cash and cash items	1,621.60	Due depositors	55,747.48
Credit subject to sight draft	14,519.08	Due banks and others	.....
Over drafts	1,300 04	Surplus	.....
Real and personal property	1,065.58	Undivided profits	1,226.51
Total	$ 66,973.99	Total	$ 66,973.99

WESTCHESTER SAVINGS BANK.

D. A. BOYER, President. R. G. WARFEL, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22,662.02	Capital stock	$ 12,000.00
Cash and cash items	6,296.93	Due depositors	37,980.12
Credit subject to sight draft	9,463.16	Due banks and others	.....
Over drafts	8,849.43	Surplus	.....
Real and personal property	2,708.58	Undivided profits	.....
Total	$ 49,980 12	Total	$ 49,980.12

YALE SAVINGS BANK.

CHAS. YALE, President. L. M. SWINDLER, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,460.86	Capital stock	$ 20,000.00
Cash and cash items	5,182.93	Due depositors	107,489.45
Credit subject to sight draft	16,784.35	Due banks and others	.....
Over drafts	121.39	Surplus	.....
Real and personal property	7,000 00	Undivided profits	2,460.08
Total	$ 129,949.53	Total	$ 129,949.53

YORKTOWN SAVINGS BANK.

L. W. LEWIS, President. C. S. TOMLINSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 22,563 30	Capital stock	$ 10,000.00
Cash and cash items	3,364.23	Due depositors	24,339.49
Credit subject to sight draft	8,325.81	Due banks and others	.....
Over drafts	71.52	Surplus	.....
Real and personal property	958.13	Undivided profits	943.50
Total	$ 35,282.99	Total	$ 35,282.99

STATE BANKS.

Statement of the condition of state banks on June 29, 1900, as shown by their reports to the Auditor of State under his call for such report on that day.

ADEL STATE BANK.

T. J. CALDWELL, President. S. M. LEACH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 170,666.57	Capital stock	$ 50,000.00
Cash and cash items	10,800 96	Due depositors	254,387.68
Credit subject to sight draft	115,727.01	Due banks and others	
Over drafts	7,741.94	Surplus	
Real and personal property	6,000.00	Undivided profits	6,548.80
Total	$ 310,936 48	Total	$ 310,936.48

AVOCA STATE BANK.

J. H. JENKS, President. JOHN J. SPINDLER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 265,824.60	Capital stock	$ 50,000.00
Cash and cash items	13,562.97	Due depositors	298,162.02
Credit subject to sight draft	68,731.43	Due banks and others	
Over drafts	5,523.14	Surplus	10,000.00
Real and personal property	6,900.00	Undivided profits	2,380.12
Total	$ 360,542.14	Total	$ 360,542.14

ANTHON STATE BANK.

R. C. A. FLOURNOY, President. C. A. DOBELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,189.44	Capital stock	$ 35,000.00
Cash and cash items	4,330.66	Due depositors	82,350.03
Credit subject to sight draft	40,148.61	Due banks and others	
Over drafts	20.26	Surplus	
Real and personal property	2,975.00	Undivided profits	4,313.94
Total	$ 121,663 97	Total	$ 121,663.97

ALBIA STATE BANK.

H. H. TRIMBLE, President S. W. PENNINGTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,778.08	Capital stock	$ 25,000.00
Cash and cash items	18,497.04	Due depositors	109,067.50
Credit subject to sight draft	55,946.13	Due banks and others	.....
Over drafts	799.08	Surplus	.....
Real and personal property	5,370 38	Undivided profits	1,323.21
Total	$ 135,390.71	Total	$ 135,390.71

ALGONA STATE BANK.

A. D. CLARKE, President. T. H. LANTRY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 130,290.06	Capital stock	$ 50,000.00
Cash and cash items	7,157.39	Due depositors	153,491.53
Credit subject to sight draft	56,263.47	Due banks and others	.....
Over drafts	620 37	Surplus	7,000.00
Real and personal property	18,650.00	Undivided profits	2,489.76
Total	$ 212,981.29	Total	$ 212,981.29

ÆTNA STATE BANK—OELWEIN.

A. J. ANDERS, President. H. R. O'NEEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 129,716.27	Capital stock	$ 50,800.00
Cash and cash items	16,373 90	Due depositors	202,981.91
Credit subject to sight draft	93,435.67	Due banks and others	.....
Over drafts	2,120.74	Surplus	.....
Real and personal property	12,652.69	Undivided profits	1,317.36
Total	$ 254,299.27	Total	$ 254,299.27

BEAVER VALLEY STATE BANK—PARKERSBURG.

H. J. MERLIEN, President. H. W. WILHELMS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 184,142.45	Capital stock	$ 50,000.00
Cash and cash items	25,404.03	Due depositors	195,529.96
Credit subject to sight draft	39,607.69	Due banks and others	.....
Over drafts	2,237.79	Surplus	10,000.00
Real and personal property	18,134 99	Undivided profits	13,996.99
Total	$ 269,526 95	Total	$ 269,526.95

BENTON COUNTY STATE BANK—BLAIRSTOWN.

A. F. ALLEN, President. O. W. ALLEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 134,810.30	Capital stock	$ 25,000 00
Cash and cash items	5,623 02	Due depositors	153,101.72
Credit subject to sight draft	29,696.29	Due banks and others	.....
Over drafts	3,833.16	Surplus	.....
Real and personal property	8,882.39	Undivided profits	4,653.44
Total	$ 182,845.16	Total	$ 182,845 16

BOTNA VALLEY STATE BANK—HASTINGS.

H. C. ROBBINS, President. R. S. MCDONOUGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 75,735.58	Capital stock	$ 25,000.00
Cash and cash items	3,471.71	Due depositors	79,743.58
Credit subject to sight draft	29,588 58	Due banks and others	.....
Over drafts	924.70	Surplus	.....
Real and personal property	3,365.43	Undivided profits	8,342.42
Total	$ 113,086 00	Total	$ 113,086.00

BRIGHTON STATE BANK.

G. M. FRIEND, President. C. H. LLOYD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 142,663.99	Capital stock	$ 50,000.00
Cash and cash items	11,438.91	Due depositors	168,856.34
Credit subject to sight draft	66,093.04	Due banks and others	.....
Over drafts	791.28	Surplus	2,500.00
Real and personal property	3,100.00	Undivided profits	2,730.88
Total	$ 224,087.22	Total	$ 224,087.22

BUFFALO CENTER STATE BANK.

G. S. GILBERTSON, President. E. E. SECOR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165,415.97	Capital stock	$ 50,000.00
Cash and cash items	3,378.67	Due depositors	149,792.79
Credit subject to sight draft	5,844 79	Due banks and others	.....
Over drafts	4,409.65	Surplus	.....
Real and personal property	23,545.41	Undivided profits	2,801.70
Total	$ 202,594.49	Total	$ 202,594.49

BOPP BROS. STATE BANK—HAWKEYE.

CHAS. W BOPP, President. L. E. BOPP, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 107,797.87	Capital stock	$ 25.000.00
Cash and cash items	4,177 10	Due depositors	100,392.82
Credit subject to sight draft	11,934 70	Due banks and others	.....
Over drafts	3,355.95	Surplus	.....
Real and personal property	7,000.00	Undivided profits	8,872.80
Total	$ 134.265.62	Total	$ 134,265.62

BURTON & CO. STATE BANK—KELLOGG.

J. J. BURTON, President. C. J. IRISH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 191,022 78	Capital stock	$ 80,000.00
Cash and cash items	5.774.58	Due depositors	168,141.15
Credit subject to sight draft	20,393.87	Due banks and others	.....
Over drafts	21,644.26	Surplus	.....
Real and personal property	12.655 00	Undivided profits	2,749.34
Total	$ 250,890.49	Total	$ 250,890.49

CAPITAL CITY STATE BANK—DES MOINES.

J. CALLANAN, President. J. A. MCKINNEY, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 716,637 51	Capital stock	$ 100,000.00
Cash and cash items	49,222.43	Due depositors	966,464 75
Credit subject to sight draft	262,085.52	Due banks and others	776.63
Over drafts	5,655 29	Surplus	2,000.00
Real and personal property	41,075.00	Undivided profits	5,434.37
Total	$ 1,074.675.75	Total	$1,074.675.75

CEDAR COUNTY STATE BANK—TIPTON.

WM. DEAN, President. S. G. FRINK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 249,846.55	Capital stock	$ 50.000.00
Cash and cash items	8,652 83	Due depositors	295,437.89
Credit subject to sight draft	79,855.61	Due banks and others	1,500.00
Over drafts	7,434.86	Surplus	2,500.00
Real and personal property	8,160.00	Undivided profits	4,511.90
Total	$ 353,949.85	Total	$ 353,949.85

CRAWFORD COUNTY STATE BANK—DENNISON.

L. CORNWELL, President. M. E. JONES, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 402,971.51	Capital stock	$ 100,000 00
Cash and cash items	25,163 01	Due depositors	386,566.63
Credit subject to sight draft	44,428.18	Due banks and others	...
Over drafts	10,790.37	Surplus	.....
Real and personal property	15,000.00	Undivided profits	11,786.44
Total	$ 498,353.07	Total	$ 498,353.07

CHEROKEE COUNTY STATE BANK—MERIDEN.

G. W. PRESCOTT, President. W. V. ANDREWS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,352.87	Capital stock	$ 30,000.00
Cash and cash items	3,102.24	Due depositors	65,996.30
Credit subject to sight draft	30,402.52	Due banks and others	....
Over drafts	3,127.42	Surplus	.....
Real and personal property	4,011.25	Undivided profits	.....
Total	$ 95,996 30	Total	$ 99,996.30

CASCADE STATE BANK.

H. L. DEHNER, President. A. V. DEVLIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 358,474.99	Capital stock	$ 37,500.00
Cash and cash items	12,197 63	Due depositors	371,227.27
Credit subject to sight draft	36,660 26	Due banks and others	....
Over drafts	662.47	Surplus	....
Real and personal property	6,758.00	Undivided profits	6 026 08
Total	$ 414,753 35	Total	$ 414,753.35

CHEROKEE STATE BANK.

J. C. HALL, President. E. D. HUXFORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 258,429.85	Capital stock	$ 75,000.00
Cash and cash items	17,021 39	Due depositors	288,992.01
Credit subject to sight draft	85,311.67	Due banks and others	.....
Over drafts	613.76	Surplus	.....
Real and personal property	9,968 97	Undivided profits	7,353 63
Total	$ 371,345.64	Total	$ 371,345.64

COMMERCIAL STATE BANK—INDEPENDENCE.

O. M. GILLETT, President. C. E. PURDY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 397,572.62	Capital stock	$ 100,000.00
Cash and cash items	53,774.01	Due depositors	433,579.85
Credits subject to sight draft	105,609.67	Due banks and others	.....
Over drafts	824.55	Surplus	16,500.00
Real and personal property	6,000.00	Undivided profits	13,701.00
Total	$ 563,780.85	Total	$ 563,780.85

CITIZENS STATE BANK—EAGLE GROVE.

A. M. ODENHEIMER, President. GEO. WRIGHT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 334,855.93	Capital stock	$ 100,000.00
Cash and cash items	8,089.91	Due depositors	385,810.43
Credit subject to sight draft	126,951.37	Due banks and others	.....
Over drafts	5,286.15	Surplus	.....
Real and personal property	12,000.00	Undivided profits	1,372.93
Total	$ 487,183.36	Total	$ 487,183.36

CITIZENS STATE BANK—DUBUQUE.

P. J. LEE, President. H. P. WILLGING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 399,672.41	Capital stock	$ 100,000.00
Cash and cash items	34,348.31	Due depositors	357,804.08
Credit subject to sight draft	26,660.10	Due banks and others	.....
Over draft	483.33	Surplus	10,000.00
Real and personal property	9,000.00	Undivided profits	2,360.07
Total	$ 470,164.15	Total	$ 470,164.15

CITIZENS STATE BANK—POSTVILLE.

R. N. DOUGLASS, President. JAMES MCEWEN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 155,024.12	Capital stock	$ 25,000.00
Cash and cash items	2,194.59	Due depositors	137,594.59
Credit subject to sight draft	19,495.69	Due banks and others	.....
Over drafts	528.26	Surplus	12,500.00
Real and personal property	4,643.82	Undivided profits	6,791.89
Total	$ 181,886.48	Total	$ 181,886.48

CITIZENS STATE BANK—CORYDON.

C. W. STEELE, President. C. HOLLIDAY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119,386.25	Capital stock	$ 60,000 00
Cash and cash items	3,688.51	Due depositors	77,422.86
Credit subject to sight draft	4,923.41	Due banks and others	.....
Over drafts	10,617.48	Surplus	6,000.00
Real and personal property	6,166.50	Undivided profits	1,359 29
Total	$ 144,782.15	Total	$ 144,782.15

CITIZENS STATE BANK—OAKLAND.

W. H. FREEMAN, President. E. F. WENTZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 165,560 82	Capital stock	$ 50,000.00
Cash and cash items	8,577 66	Due depositors	201,234.39
Credit subject to sight draft	75,714.52	Due banks and others	.....
Over drafts	3,780.93	Surplus	.....
Real and personal property	7,438.51	Undivided profits	9,847.05
Total	$ 261,081.44	Total	$ 261,081.44

CERRO GORDO STATE BANK—CLEAR LAKE.

D. W. HURN, President. H. E. PALMETER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 150,688.27	Capital stock	$ 25,000.00
Cash and cash items	22,172.98	Due depositors	250,209.40
Credit subject to sight draft	109,655.63	Due banks and others	.....
Over drafts	4,633 26	Surplus	5,000.00
Real and personal property	6,150.00	Undivided profits	13,090.74
Total	$ 293,300.14	Total	$ 293,300.14

CITIZENS STATE BANK- GLIDDEN.

H. DICKEY, President. E. L. WELCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 38,458,29	Capital stock	$ 25,000 00
Cash and cash items	9,925.07	Due depositors	34,532.91
Credit subject to sight draft	4,704.07	Due banks and others	...
Over drafts	1,822.54	Surplus	.....
Real and personal property	5,000.04	Undivided profits	377.10
Total	$ 59,910.01	Total	$ 59,910 01

CITIZENS STATE BANK—WAUKON.

W. C. EARLE, President. W. E. BEDDOW, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 131,656.65	Capital stock	$ 25,000.00
Cash and cash items	11,314.68	Due depositors	148,567.49
Credit subject to sight draft	29,545.39	Due banks and otherts	
Over drafts	1,005.38	Surplus	
Real and personal property	2,600.00	Undivided profits	2,554.61
Total	$ 176,122.10	Total	$ 176,122.10

CITIZENS STATE BANK—ELGIN.

L. B. MATTOON, President. C. F. BECKER, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,790.72	Capital stock	$ 25,000.00
Cash and cash items	8,244.70	Due depositors	118,639.93
Credit subject to sight draft	60,477.61	Due banks and others	
Over drafts	3,612.84	Surplus	5,500.00
Real and personal property	4,049.75	Undivided profits	1,035.69
Total	$ 150,175.62	Total	$ 150,175.62

CITIZENS STATE BANK—GOLDFIELD.

ANDREW MCELHINNEY, President. F. F. MCELHINNEY, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 190,911.27	Capital stock	$ 50,000.00
Cash and cash items	3,469.50	Due depositors	143,537.91
Credit subject to sight draft	14,574.18	Due banks and others	
Over drafts	4,779.68	Surplus	10,000.00
Real and personal property	5,000.00	Undivided profits	15,196.72
Total	$ 218,734.63	Total	$ 218,734.63

COGGON STATE BANK.

J. MANGOLD, President. N. B. RICHARDSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 188,264.91	Capital stock	$ 25,000.00
Cash and cash items	2,479.39	Due depositors	231,898.75
Credit subject to sight draft	64,236.40	Due banks and others	
Over drafts	5,554.87	Surplus	
Real and personal property	5,877.67	Undivided profits	9,514.49
Total	$ 266,413.24	Total	$ 266,413.24

CLEGHORN STATE BANK.

GEO. R. LONG, President. W. E. LONG Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 51,661 87	Capital stock	$ 25,000.00
Cash and cash items	2,346.31	Due depositors	48,038 48
Credit subject to sight draft	14,432 32	Due banks and others	.....
Over drafts	3,476.05	Surplus	.....
Real and personal property	2,355.70	Undivided profits	1,233.77
Total	$ 74,272.25	Total	$ 74,272.25

COMMERCIAL STATE BANK—STORM LAKE.

JAMES F. TOY, President. P. C. TOY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 164,023.51	Capital stock	$ 50,000 00
Cash and cash items	8,954.59	Due depositors	175,820.16
Credit subject to sight draft	40,182.36	Due banks and others	.....
Over drafts	756.35	Surplus	5,000 00
Real and personal property	23,198 02	Undivided profits	6,304.07
Total	$ 237,124 83	Total	$ 237,124 83

CITIZENS' STATE BANK, PERRY.

S. S. DILLENBECK, President. B. C. DILLENBECK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 238,620 26	Capital stock	$ 50,000.00
Cash and cash items	13,587.88	Due depositors	254,445.61
Credit subject to sight draft	50,253.18	Due banks and others	.....
Over drafts	5,153.21	Surplus	20,000.00
Real and personal property	20,459.15	Undivided profits	3,628.07
Total	$ 328,073.68	Total	$ 328,073.68

CITIZENS' STATE BANK, DUNLAP.

E. H. BARRETT, President. J. F. BARRETT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,133 94	Capital stock	$ 25,000.00
Cash and cash items	2,748 81	Due depositors	82,746 17
Credit subject to sight draft	31,173 68	Due banks and others	.....
Over drafts	193.44	Surplus	.....
Real and personal property	4,795 91	Undivided profits	5,319.61
Total	$ 113,045.78	Total	$ 113,045.78

CITIZENS' STATE BANK, SIOUX CENTER.

O. P. MILLER, President. T. PRINS, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,499.96	Capital stock	$ 25,000.00
Cash and cash items	4,202.47	Due depositors	73,061.04
Credit subject to sight draft	33,817.25	Due banks and others	.....
Over drafts	1,495.12	Surplus	.....
Real and personal property	3,963.29	Undivided profits	917.05
Total	$ 98,978.09	Total	$ 98,978.09

CENTRAL STATE BANK—DES MOINES.

H. B. HEDGE, President. J. D WHISENAND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 398,571.88	Capital stock	$ 50,000.00
Cash and cash items	26,801.37	Due depositors	461,941.93
Credit subject to sight draft	95,544.31	Due banks and others	.....
Over drafts	12,390.22	Surplus	15,000.00
Real and personal property	.....	Undivided profits	6,365.85
Total	$ 533,307.78	Total	$ 533,307.78

CITIZENS STATE BANK—COLFAX.

S. G. RUBY, President. M. B. WHEELOCK, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 140,221.26	Capital stock	$ 35,800.00
Cash and cash items	7,371.92	Due depositors	134,972.13
Credit subject to sight draft	19,627.97	Due banks and others	.....
Over drafts	1,878.47	Surplus	.....
Real and personal property	1,200.00	Undivided profits	327.49
Total	$ 170,299.62	Total	$ 170,299.62

CITIZENS STATE BANK—MEDIAPOLIS.

JOHN L. THOMAS, President. D. H. MCKEE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 169,492.52	Capital stock	$ 50,000.00
Cash and cash items	5,438.68	Due depositors	157,523.01
Credit subject to sight draft	19,341.83	Due banks and others	.....
Over drafts	510.17	Surplus	.....
Real and personal property	16,933.32	Undivided profits	4,193.51
Total	$ 211,716.52	Total	$ 211,716.52

COOK MUSSER & COMPANY STATE BANK & TRUST COMPANY, STATE BANK—MUSCATINE.

P. M. MUSSER, President. S. B. COOK, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 456,480.01	Capital stock	$ 75,000.00
Cash and cash items	52,037.56	Due depositors	911,809.06
Credit subject to sight draft	462,782.42	Due banks and others	
Over drafts	20,931.49	Surplus	
Real and personal property	41,767 28	Undivided profits	47,189 70
Total	$ 1,033,998 76	Total	$1,033,998.76

CITIZENS STATE BANK—SPENCER.

FRANKLIN FLOETE, President. ACKLEY HUBBARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 137,387.84	Capital stock	$ 25,000.00
Cash and cash items	17,427.96	Due depositors.	150,328 97
Credit subject to sight draft	31,063.05	Due banks and others	
Over drafts		Surplus	7,500.00
Real and personal property	10,500.00	Undivided profits	3,549.88
Total	$ 186,378 85	Total	$ 186,378.85

CITIZENS STATE BANK—CAMBRIDGE.

A. NELSON, President. EDGAR JOHN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 96,943.38	Capital stock	$ 25,000.00
Cash and cash items	2,317.79	Due depositors	125,331.78
Credit subject to sight draft	47,454 85	Due banks and others	
Over drafts	1,951.94	Surplus	
Real and personal property	4,000 00	Undivided profits	2,336.18
Total	$ 152,667.06	Total	$ 152 667 96

CITIZENS STATE BANK—DYSART.

H. P. JENSEN, President. S. G. HAWKS, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 174,796.71	Capital stock	$ 50,000.00
Cash and cash items	14,158.26	Due depositors	191,607.24
Credit subject to sight draft	56,961.93	Due banks and others	
Over drafts	1,029.12	Surplus	10,000.00
Real and personal property	7,000 00	Undivided profits	2,338.78
Total	$ 253,946 02	Total	$ 253,946.02

CITIZENS STATE BANK—SUMNER.

R. D. McCook, President. Nelson McCook, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 110,443.99	Capital stock	$ 50,000.00
Cash and cash items	15,367.15	Due depositors	114,379 24
Credit subject to sight draft	27,714 50	Due banks and others	.....
Over drafts	2,844.78	Surplus	.....
Real and personal property	8,500.00	Undivided profits	491.18
Total	$ 164,870.42	Total	$ 164,870.42

CHELSEA STATE BANK.

John Shrable President. Wm. Benesh, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 56,999.19	Capital stock	$ 25,000.00
Cash and cash items	5,858.73	Due depositors	59,305.58
Credit subject to sight draft	15,436 06	Due banks and others	.....
Over drafts	3,524.88	Surplus	.....
Real and personal property	2,705.26	Undivided profits	218.54
Total	$ 84,524.12	Total	$ 84,524.12

DELAWARE COUNTY STATE BANK—MANCHESTER.

Wm. C. Cawley, President. Chas Sreds, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 344,089.56	Capital stock	$ 60,000.00
Cash and cash items	21,604.98	Due depositors	419,858.65
Credit subject to sight draft	123,867.63	Due banks and others.	.....
Over drafts	270.21	Surplus	15,000.00
Real and personal property	15,347.90	Undivided profits	10,321.63
Total	$ 505,180.28	Total	$ 505,180.28

DANBURY STATE BANK.

W. B. Booker, President. I. B. Santee, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,039.66	Capital stock	$ 30,000 00
Cash and cash items	2,278.64	Due depositors	83,095.31
Credit subject to sight draft	30,810.50	Due banks and others	.....
Over drafts	2,298.32	Surplus	.....
Real and personal property	6,428 23	Undivided profits	2,760.04
Total	$ 115,855 35	Total	$ 115,855.35

DICKINSON COUNTY STATE BANK—SPIRIT LAKE.

A. W. OSBORNE, President. F. H. DALEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 179,968.86	Capital stock	$ 30,000.00
Cash and cash items	16,083.90	Due depositors	164,393.93
Credit subject to sight draft	54,442.33	Due banks and others	.....
Over drafts	1,437.57	Surplus	20,000.00
Real and personal property	6,673.61	Undivided profits	3,612.34
Total	$ 218,006.27	Total	$ 218,006.27

ESTHERVILLE STATE BANK.

HOWARD GRAVES, President. JAMES ESPERT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 171,883.34	Capital stock	$ 50,000.00
Cash and cash items	21,027.18	Due depositors	218,551.03
Credit subject to sight draft	65,020.95	Due banks and others	.....
Over drafts	4,444.87	Surplus	9,000.00
Real and personal property	16,261.27	Undivided profits	1,086.58
Total	$ 278,637.61	Total	$ 278,637.61

EARLY STATE BANK.

S. K. FULLER, President J. H. MCCORD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 95,650.06	Capital stock	$ 30,000.00
Cash and cash items	4,030.65	Due depositors	107,268.04
Credit subject to sight draft	34,949.22	Due banks and others	.....
Over drafts	1,492.95	Surplus	2,000.00
Real and personal property	3,600.00	Undivided profits	454.84
Total	$ 139,722.88	Total	$ 130,722.88

EXCHANGE STATE BANK—WALNUT.

JULIUS HECTOR, President. O. MOSHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 155,304.64	Capital stock	$ 25,000.00
Cash and cash items	6,530.27	Due depositors	224,947.03
Credit subject to sight draft	6,777.77	Due banks and others	40.50
Over drafts	14,088.67	Surplus	.....
Real and personal property	9,100.00	Undivided profits	1,813.82
Total	$ 251,801.35	Total	$ 251,801.35

EXCHANGE STATE BANK—STUART.

A. H. SAVAGE, President. T. E CROOKS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 154,838.80	Capital stock	$ 25,000.00
Cash and cash items	10,709 16	Due depositors	170,252.64
Credit subject to sight draft	23,083.07	Due banks and others	.....
Over drafts	5,025.04	Surplus	4,000.00
Real and personal property	7,900.00	Undivided profits	2,303.43
Total	$ 201,556.07	Total	$ 201,556.07

ELKADER STATE BANK.

H. H. HAGENSICK, President. CHAS. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 164,449.25	Capital stock	$ 50,000 00
Cash and cash items	21,672.35	Due depositors	240,571.97
Credit subject to sight draft	75,461.69	Due banks and others	.....
Over drafts	5.00	Surplus	.....
Real and personal property	34,906.01	Undivided profits	5,922.33
Total	$ 296,494.30	Total	$ 296,494.30

FARMERS STATE BANK—DAYTON.

J. A. LINDBERY President E. M. LUNDIEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 93,137.89	Capital stock	$ 25,000.00
Cash and cash ftems	3,369.02	Due depositors	121,453.21
Credit subject to sight draft	48,755 91	Due banks and others	.....
Over drafts	948 42	Surplus	2,500.00
Real and personal property	3,096.15	Undivided profits	354.21
Total	$ 149,307 42	Total	$ 149,307.42

FARMERS EXCHANGE STATE BANK—DOWS.

G C. JAMESON, President. W. R. JAMESON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 133,865.74	Capital stock	$ 45,000.00
Cash and cash items	5,268.27	Due depositors	138,324 99
Credit subject to sight draft	24,433 72	Due banks and others	.....
Over drafts	7,838.96	Surplus	.....
Real and personal property	13,461 64	Undivided profits	1,533 34
Total	$ 184,868.33	Total	$184,868.33

FARMERS AND TRADERS STATE BANK—BONAPARTE.

B. R. VALE, President. J. A. JOHNSON, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 155,839 20	Capital stock	$ 50,000.00
Cash and cash items	12,764.82	Due depositors	148,159.72
Credit subject to sight draft	40,046 34	Due banks and others	480 00
Over drafts	3,541.99	Surplus	.....
Real and personal property	3,748 42	Undivided profits	17,301.05
Total	$ 215,040.77	Total	$ 215,040.77

FARMERS AND MERCHANTS STATE BANK—CORYDON.

A. WALDEN, President. F. M. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 219,494.89	Capital stock	$ 60,000.00
Cash and cash items	8,648.18	Due depositors	157 020.59
Credit subject to sight draft	12,117.50	Due banks and others	.....
Over drafts	15,664.77	Surplus	45,000 00
Real and personal property	10,750.79	Undivided profits	4,655.54
Total	$ 266,676.13	Total	$ 266,676.13

FARMERS STATE BANK—PAULLINA.

A. P. JACOBS, President. GEO. W. HARRIS, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 41,963.79	Capital stock	$ 25,000.00
Cash and cash items	2,800.36	Due depositors	79,623.33
Credit subject to sight draft	33,193.28	Due banks and others	.....
Over drafts	15,876.51	Surplus	.....
Real and personal property	12,654.18	Undivided profits	1,870 79
Total	$ 106,494 12	Total	$ 106,494.12

FIRST STATE BANK—GREENE.

J. PERRIN, President. O. C. PERRIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 224,266.59	Capital stock	$ 50,000.00
Cash and cash items	12,279.41	Due depositors	250,546 07
Credit subject to sight draft	100,411.35	Due banks and others	.....
Over drafts	3,785.72	Surplus	43,408 56
Real and personal property	8,565.93	Undivided profits	5,354.37
Total	$ 349,309.00	Total	$ 349,309.00

FARMERS & MERCHANTS STATE BANK—COLUMBUS JUNCTION.

C. F. BUTLER, President. W. P. PUGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 143,657.36	Capital stock	$ 50,000 00
Case and cash items	5,785.97	Due depositors	147,784 83
Credit subject to sight draft	63,291 79	Due banks and others	.....
Over drafts	1,206.00	Surplus	15,000 00
Real and personal property	2,597.90	Undivided profits	3,754.25
Total	$ 216,539.08	Total	$ 216,539.08

FARMERS STATE BANK—CHARTER OAK.

R. C. A. FLOURNOY, President. D. O. JOHNSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 156,106.87	Capital stock	$ 25,000.00
Cash and cash items	4,491.75	Due depositors	188,568.49
Credit subject to sight draft	43,875.89	Due banks and others	.....
Over drafts	4,658.33	Surplus	.....
Real and personal property	6,870 00	Undivided profits	2,434.35
Total	$ 216.002.84	Total	$ 216,0 2 84

FARMERS AND DROVERS STATE BANK—SEYMOUR.

W. S. LLEWELLYN, President. LEROY WARR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 165,627.53	Capital stock	$ 40,000 00
Cash and cash items	12,978 41	Due Depositors	150,073 80
Credit subject to sight draft	33,944 59	Due banks and others	...
Over drafts	5,360 29	Surplus	20,000 00
Real and personal property	2,780 74	Undivided profits	10,617 76
Total	$ 220.691.56	Total	$ 220.691 56

FARMERS STATE BANK—ROCKWELL.

GEO. H. FULLER, President. W. CHOPPELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 129,304.45	Capital stock	$ 25,000.00
Cash and cash items	5,307.76	Due depositors	140,630 24
Credit subject to sight draft	20,298.24	Due banks and others	.....
Over drafts	6,832.17	Surplus	.....
Real and personal property	5,644 80	Undivided profits	1,757.08
Total	$ 167,387.32	Total	$ 167,387.32

FARMERS AND MERCHANTS STATE BANK—CASCADE.

DICKSON BEATTY, President. J. W. BEATTY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 192,864.10	Capital stock	$ 27,000.00
Cash and cash items	18,686.81	Due depositors	224,589.84
Credit subject to sight draft	40,131 73	Due banks and others	.....
Over drafts	46.51	Surplus	2,500.00
Real and personal property	6,021.50	Undivided profits	3,660.81
Total	$ 257,750.65	Total	$ 257,750.65

FARMERS AND MERCHANTS STATE BANK—NEOLA.

JAMES MORGAN, President. E. F. COTTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 115,274.98	Capital stock	$ 25,000.00
Cash and cash items	4,882.87	Due depositors	164,834 87
Credit subject to sight draft	64,319.59	Due banks and others	.....
Over drafts	2,047.93	Surplus	.....
Real and personal property	10,800.00	Undivided profits	7,490.50
Total	$ 197,325.37	Total	$ 197,325.37

FARMERS AND MERCHANTS STATE BANK—MARION.

GEO. W. TOMS, President. E. J. ESGATE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 287,213.53	Capital stock	$ 60,000.00
Cash and cash items	13,739.52	Due depositors	290,005.72
Credit subject to sight draft	42,306.65	Due banks and others	.....
Over drafts	182.25	Surplus	3,500.00
Real and personal property	14,000.00	Undivided profits	3,936.23
Total	$ 357,441.95	Total	$ 357,441.95

FIRST STATE BANK—HAWKEYE.

S. H. BEVINS President. M. V. HENDERSON, Jr., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,499.82	Capital stock	$ 25,000.00
Cash and cash items	9,243 34	Due depositors	104,808 79
Credit subject to sight draft	10,110.47	Due banks and others	.....
Over drafts	3,474.74	Surplus	.....
Real and personal property	4,200.00	Undivided profits	719.58
Total	$ 130,528.37	Total	$ 130,528.37

FARMERS STATE BANK—CLEARFIELD.

ZED BEAMER, President. WM. A. FERREN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 58,339.17	Capital stock	$ 25,000.00
Cash and cash items	8,058.87	Due depositors	49,593.38
Credit subject to sight draft	1,796.81	Due banks and others	.....
Over drafts	4,226.94	Surplus	.....
Real and personal property	3,100.00	Undivided profits	928.41
Total	$ 75,521.79	Total	$ 75,521.79

FARMERS & TRADERS STATE BANK—LEON.

THEO. TEALE, Vice-President. FRED TEALE, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 174,798 91	Capital stock	$ 25,000.00
Cash and cash items	11,917.56	Due depositors	223,693.25
Credit subject to sight draft	57,896.15	Due banks and others	.....
Over drafts	6,616 05	Surplus	12,500 00
Real and personal property	12,080.00	Undivided profits	2,115.22
Total	$ 263,308.47	Total	$ 263,308.47

FARMERS STATE BANK—PROMISE CITY.

A. K. ROBERTSON, President. N A. ROBERTSON, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 101,362 45	Capital stock	$ 50,000.00
Cash and cash items	5,699 71	Due depositors	58,633.40
Cr. subject to sight draft	2,693.49	Due banks and others	.....
Over drafts	773.04	Surplus	.....
Real and personal property	1,000 00	Undivided profits	2,895.29
Total	$ 111,528.69	Total	$ 111,528.69

FRANKEL STATE BANK—OSKALOOSA.

A. FRANKEL, President. F. B. SHAFER, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 237,251.32	Capital stock	$ 50,000.00
Cash and cash items	23,133.83	Due depositors	278,388.83
Cr. subject to sight draft	53,066.05	Due banks and others	.....
Over drafts	3,061 28	Surplus	.....
Real and personal property	16,500.00	Undivided profits	4,623.65
Total	$ 333,012 48	Total	$ 333,012.48

FIRST STATE BANK—ORIENT.

LEWIS LINEBARGER, President D. G. WILEY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 88,336.81	Capital stock	$ 25,000.00
Cash and cash items	4,941 20	Due depositors	99,689.21
Cr. subject to sight draft	30,245.01	Due banks and others	.....
Over drafts	1,758.15	Surplus	5,000.00
Real and personal property	5,000.00	Undivided profits	591.96
Total	$ 130,281.17	Total	$ 130,281 17

FIRST STATE BANK—ARLINGTON.

O. J. WELLMAN, Vice-President. D. B. ALLEN, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 78,205 15	Capital stock	$ 25,000.00
Cash and cash items	5,397.43	Due depositors	90,828 99
Credit subject to sight draft	38,089.94	Due banks and others	49.00
Over drafts	3,959.08	Surplus	4,561.71
Real and personal property	432 41	Undivided profits	2,584.31
Total	$ 123,084.01	Total	$ 123 084.01

FIST STATE BANK—CORWITH.

O. H. STILSON, President. J. H. STARDRING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 132,947.39	Capital stock	$ 60,000.00
Cash and cash items	14 971.83	Due depositors	153,522.22
Credit subject to sight draft	40 327.64	Due banks and others	.....
Over drafts	4,740.99	Surplus	.....
Real and personal property	23,632.83	Undivided profits	3,098 46
Total	$ 216,620.68	Total	$ 216 620.68

FARMERS STATE BANK—DYERSVILLE.

ADOLPH LANGEL, President. J. A. SCHINEDERS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 433,740.82	Capital stock	$ 30,000.00
Cash and cash items	7 976.92	Due depositors	508,353.80
Credit subject to sight draft	91 287.09	Due banks and others	.....
Over drafts	2,062 71	Surplus	.....
Real and personal property	7,000.00	Undivided profits	3,713.74
Total	$ 542,067 54	Total	$ 542,067.54

FARMERS AND MERCHANTS STATE BANK—NEWTON.

F. R. WITMER, President. O. H. WITMER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 189,295.66	Capital stock	$ 60,000.00
Cash and cash items	17,462.74	Due depositors	154,957.77
Credit subject to sight draft	3,057.21	Due banks and others	.....
Over drafts	8,553.17	Surplus	4,000.00
Real and personal property	1,437.45	Undivided profits	848.46
Total	$ 219,806.23	Total	$ 219,806.23

FARMERS AND MERCHANTS STATE BANK—HAMBURG.

H. HYDRUGER, President. C. D. BUTTERFIELD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 275,968.89	Capital stock	$ 30,000.00
Cash and cash items	12,190.20	Due depositors	260,906.19
Credit subject to sight draft	25,965.97	Due banks and others	35,000.00
Over drafts	18,780.49	Surplus	.....
Real and personal property	5,000.00	Undivided profits	11,999.36
Total	$ 337,905.55	Total	$ 337,905.55

FIRST STATE BANK—MAPLETON.

H. H. LAMOREUX, President. JNO. R. WELCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68,432.32	Capital stock	$ 40,000.00
Cash and cash items	4,069.39	Due depositors	47,355.97
Credit subject to sight drafts	11,549.38	Due banks and others	.....
Over drafts	4,685.46	Surplus	3,000.00
Real and personal property	6,400.00	Undivided profits	4,780.58
Total	$ 95,136.55	Total	$ 05,136.55

FAIRBANK STATE BANK.

C. B. EVERETT, President. W. F. TREADWELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63,090.15	Capital stock	$ 26,000.00
Cash and cash items	5,589.96	Due depositors	71,980.92
Credit subject to sight draft	27,363.54	Due banks and others	6.00
Over drafts	1,403.06	Surplus	1,500.00
Real and personal property	4,000.00	Undivided profits	1,959.79
Total	$ 101,446.71	Total	$ 101,446.71

FARMERS AND DROVERS STATE BANK—GERMANIA.

GEO WELLS, President. E. G. SEYMOUR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63,286.52	Capital stock	$ 25,000.00
Cash and cash items	1,896 49	Due depositors	56,588.91
Credit subject to sight draft	7,985.05	Due Banks and others	.....
Over drafts	3,742.46	Surplus	.....
Real and personal property	5,152.54	Undivided profits	474.15
Total	$ 82,063.06	Total	$ 82,063.06

FARMERS STATE BANK—LAKE MILLS.

J. B. KELLER, President. JNO. R. LARSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,611.67	Capital stock	$ 25,000.00
Cash and cash items	2,701.53	Due depositors	87,357.31
Credit subject to sight draft	7,153.82	Due banks and others	29.49
Over drafts	3,487.72	Surplus	.....
Real and personal property	17,353 06	Undivided profits	921 00
Total	$ 113,307.80	Total	$ 113,307.80

FARMERS LOAN & TRUST COMPANY, STATE BANK—SIOUX CITY.

JAMES T. FOY, President. CHARLES A. BOND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,572,529.61	Capital stock	$ 300,000.00
Cash and cash items	21,673.79	Due depositors	1,399,574.87
Credit subject to sight draft	438,178.90	Due banks and others	.....
Over drafts	13,091.72	Surplus	300,000.00
Real and personal property	100,217.82	Undivided profits	146,116 97
Total	$ 2,145,691.84	Total	$ 2,145,691 84

FENTON STATE BANK.

M. WEISBROD, President. S. N. HARRIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 40,348.83	Capital stock	$ 25,000.00
Cash and cash items	2,034,99	Due depositors	33,393.60
Credit subject to sight draft	13,767.04	Due banks and others	.....
Over drafts	7 00	Surplus	.....
Real and personal property	2,478 02	Undivided profits	242.28
Total	$ 58,635 88	Total	$ 58,635.88

FARMERS STATE BANK—DOLLIVER.

W. H. WOODS, President. J. A. REAGAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,523 88	Capital stock	$ 25,000 00
Cash and cash items	1,308 36	Due depositors	27,929.86
Credit subject to sight draft	4,085.13	Due banks and others	.....
Over drafts	6,984.12	Surplus	.....
Real and personal property	6,141.48	Undivided profits	2,203.11
Total	$ 55,132 97	Total	$ 55,132.97

GERMAN STATE BANK—DUBUQUE.

N. J. SCHRUP, President. CHAS. SASS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 547,336 27	Capital stock	$ 150,000.00
Cash and cash items	18,515.91	Due depositors	673,471.52
Credit subject to sight draft	239,068.92	Due Banks and others	1,193.12
Over drafts	463.54	Surplus	
Real and personal property	51,000.00	Undivided profits	31,720.00
Total	$ 856,384.64	Total	$ 856,384 64

GERMAN-AMERICAN LOAN AND TRUST CO. STATE BANK—WAVERLY.

W. C. HOLT, President. JULIAN RUDDICK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 72,559.55	Capital stock	$ 25,000.00
Cash and cash items	11,098.23	Due depositors	72,878.62
Credit subject to sight draft	12,527 19	Due banks and others	
Over drafts	1,863,56	Surplus	15,000.00
Real and personal property	20,475.00	Undivided profits	3,644.91
Total	$ 116,523.53	Total	$ 116,523.53

GERMAN STATE BANK—DYERSVILLE.

JOS. G. BAILEY, President. D. A. GEHRIG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 378,163 82	Capital stock	$ 25 000 00
Cash and cash items	7,063 66	Due depositors	402,744.91
Credit subject to sight draft	37,527.75	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	11,343 00	Undivided profits	6,953.32
Total	$ 434,698.23	Total	$ 434,698.23

GERMAN STATE BANK—LE MARS.

FRED BECKER, President. G. F. KIRSHER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138,444.35	Capital stock	$ 50.000.co
Cash and cash items	13,488 68	Due depositors	162,389.74
Credit subject to sight draft	46,315.94	Due banks and others	.....
Over drafts	2,616 98	Surplus	.....
Real and personal property	13,000 00	Undivided profits	1,476.21
Total	$ 213.865.95	Total	$ 213.865.95

GREENE COUNTY STATE BANK—JEFFERSON.

ALBERT HEAD, President. M. M. HEAD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 237,377.57	Capital stock	$ 50,000.co
Cash and cash items	7,056 c7	Due depositors	250,958.82
Credit subject to sight draft	43,113.95	Due banks and others	.....
Over drafts	6,146.09	Surplus	.....
Real and personal property	19,314.00	Undivided profits	12,048.86
Total	$ 313,007.68	Total	$ 313.007.68

GALVA STATE BANK.

BYRON E. WHEALEN, President. GEO. B. WHEALEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 105.723.57	Capital stock	$ 25,000.00
Cash and cash items	7,325.53	Due depositors	104,414.85
Credit subject to sight draft	14,892 98	Due banks and others	.....
Over drafts	6,177.88	Surplus	.....
Real and personal property	8,421 08	Undivided profits	13,126 19
Total	$ 142.541 04	Total	$ 142,541.04

GARWIN STATE BANK—GARWIN.

EDWIN LYNDE, President. G. H. AUSTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 93,334.04	Capital stock	$ 30,000.00
Cash and cash items	4,618.52	Due depositors	95,366.43
Credit subject to sight draft	27,449.17	Due banks and others	.....
Over drafts	2,823.36	Surplus	4.000.00
Real and personal property	3.440.99	Undivided profits	2,299.65
Total	$ 131.666.08	Total	$ 131.666.08

GLENWOOD STATE BANK.

F. M. SHRIVER, President. T. Q. RECORDS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89,596.90	Capital stock	$ 25,000.00
Cash and cash items	8,103.25	Due depositors	111,065.02
Credit subject to sight draft	37,118.66	Due banks and others	.....
Over drafts	1,008.48	Surplus	.....
Real and personal property	1,641.51	Undivided profits	1,403.78
Total	$ 137,468.80	Total	$ 137,468.80

GUTTENBERG STATE BANK—GUTTENBERG.

THOS. B. IVES, President. JOHN P. ECKART, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,435 11	Capital stock	$ 25,000.00
Cash and cash items	10,122.38	Due depositors	89,788 95
Credit subject to sight draft	24,438.91	Due banks and others	.....
Over drafts	1,035.59	Surplus	.....
Real and personal property	8,979.78	Undivided profits	1,222 82
Total	$ 116,011.77	Total	$ 116,011.77

HARDIN COUNTY STATE BANK—ELDORA.

C. MCKEEN DUREN, President. ELLIS D. ROBB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 223,766 02	Capital stock	$ 50,000 00
Cash and cash items	28,164.43	Due depositors	306,039.18
Credit subject to sight draft	123,241.80	Due banks and others	.....
Over drafts	1,830.75	Surplus	25,000.00
Real and personal property	18,875.20	Undivided profits	14,839.08
Total	$ 305,878 26	Total	$ 305,878.26

HUMBOLDT STATE BANK—HUMBOLDT.

P. M. DICKEY, President. R. J. JOHNSTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 174,886 45	Capital stock	$ 75,000.00
Cash and cash items	10,959 79	Due depositors	145,530 49
Credit subject to sight draft	48,584.98	Due banks and others	....
Over drafts	2,210.71	Surplus	14,000 00
Real and personal property	4,700.00	Undivided profits	6,811 44
Total	$ 241,341.93	Total	$ 241,341.93

HARTLEY STATE BANK—HARTLEY.

FRANK PATCH, President. F. R. PATCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 272,145.13	Capital stock	$ 40,000.00
Cash and cash items	4,806 00	Due depositors	246,619.94
Credit subject to sight draft	23,976.85	Due banks and others	.....
Over drafts	4,917 35	Surplus	25,000.00
Real and personal property	6,529.864	Undivided profits	755 24
Total	$ 312,375 18	Total	$ 312,375.18

HAMILTON COUNTY STATE BANK—WEBSTER CITY.

L. A. MCMURRAY, President. J. O. LENNING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 472,983 43	Capital stock	$ 100,000.00
Cash and cash items	21,906.30	Due depositors	591,401.73
Credit subject to sight draft	160,421.66	Due banks and others	.....
Over drafts	4 208.22	Surplus	.....
Real and personal property	45 366 43	Undivided profits	13,484.61
Total	$ 704 886.34	Total	$ 704,886.34

HUBBARD STATE BANK.

J. H. BALES, President. D. E. BYAM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 134,562.16	Capital stock	$ 50,000 00
Cash and cash items	6,083.19	Due depositors	126,983.01
Credit subject to sight draft	35,515.95	Due banks and others	.....
Over draft	2,444.72	Surplus	.....
Real and personal property	3,317.67	Undivided profits	4,940 68
Total	$ 181,923 69	Total	$ 181 923.69

HUMESTON STATE BANK.

B. KING, President. W. F. MOORE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,565.35	Capital stock	$ 40,000.00
Cash and cash items	10,810.12	Due depositors	84,154.67
Credit subject to sight draft	3,525.02	Due banks and others	.....
Over drafts	13,796.91	Surplus	5,000.00
Real and personal property	7,049.79	Undivided profits	5,592.52
Total	$ 134,747.19	Total	$ 134,747.19

HAZELTON STATE BANK.

T. E. McCurdy, President. Willis G. Kiefer, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 146,718.74	Capital stock	$ 25,000 00
Cash and cash items	4,453 16	Due depositors	138,040 28
Credit subject to sight draft	15,933.67	Due banks and others	.....
Over drafts	2,461.22	Surplus	1,000.00
Real and personal property	2,037 10	Undivided profits	7,563 61
Total	$ 171,603.89	Total	$ 171,603.89

HERSHEY STATE BANK—MUSCATINE.

P. W. Francis, President. L. G. Burnett, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 482,254.21	Capital stock	$ 50,000.00
Cash and cash items	32,311.54	Due depositors	750,666.34
Credit subject to sight draft	294,245.72	Due banks and others	.....
Over drafts	5,162.56	Surplus	.....
Real and personal property	2,700.00	Undivided profits	16,007.69
Total	$ 816,674.03	Total	$ 816,674.03

HOME STATE BANK—HUMESTON.

J. D. Hasbrouck, President. E. F. Pumphrey, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 92,248.34	Capital stock	$ 30,000.00
Cash and cash items	7,010 84	Due depositors	94,232 60
Credit subject to sight draft	28,451 87	Due banks and others	.....
Over drafts	2,936 68	Surplus	10,000 00
Real and personal property	5,718.41	Undivided profits	2,133 54
Total	$ 136,366.14	Total	$ 136,366 14

HOPKINTON STATE BANK.

F. B. Doolittle, President. C. E. Merriam, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140,881 98	Capital stock	$ 40,000.00
Cash and cash items	5,691 56	Due depositors	146,723 63
Credit subject to sight draft	35,301 47	Due banks and others	.....
Over drafts	2,131 90	Surplus	1,000 00
Real and personal property	7,202 08	Undivided profits	2,885 45
Total	$ 190,609.08	Total	$ 190,609.08

IOWA STATE BANK—HULL.

E. H. REIMANN, President. JNO. B. MAYER, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 103,490.60	Capital stock	$ 35,000.00
Cash and cash items	4,486.60	Due depositors	110,480.11
Credit subject to sight draft	37,438.24	Due banks and others	....
Over drafts	666.52	Surplus	... .
Real and personal property	2,430.00	Undivided profits	3,031.85
Total	$ 148,511 96	Total	$ 148,511.96

IOWA CITY STATE BANK.

EUCLID SANDERS, President. P. A. KORAB, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 233,736.20	Capital stock	$ 65,000.00
Cash and cash items	29,251.36	Due depositors	316,833.45
Credit subject to sight draft	101,722.83	Due banks and others	.....
Over drafts	8,737.45	Surplus	7,500.00
Real and personal property	19,000 00	Undivided profits	3,112.39
Total	$ 392,445 84	Total	$ 392,445.84

IOWA VALLEY STATE BANK—BELMOND.

G. H. RICHARDSON, President. O. G. TRACY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 45,249.95	Capital stock	$ 30,000 00
Cash and cash items	4,766.37	Due depositors	66,280.12
Credit subject to sight draft	33,668.32	Due banks and others	.....
Over drafts	2,963.29	Surplus	.....
Real and personal property	9,898.19	Undivided profits	266.00
Total	$ 96,546.12	Total	$ 96,546.12

IOWA STATE BANK—OSCEOLA.

J. E. SHEPARD, President. J. M. LEWIS, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 154,842 14	Capital stock	$ 50,000 00
Cash and cash items	12,342.86	Due depositors	170,963 54
Credit subject to sight draft	47,829 52	Due banks and others	.....
Over drafts	9,578 24	Surplus	.....
Real and personal property	7,157.12	Undivid(d profits	10,786 34
Total	$ 231,749 88	Total	$ 231,749 88

IOWA STATE BANK—WEST LIBERTY.

A. A. AIKINS, President. I. A. NICHOLS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 140,730.96	Capital stock	$ 40 000 00
Cash and cash items	4,251.24	Due depositors	161,436.11
Credit subject to sight draft	59,771.08	Due banks and others	2,251 99
Over drafts	635.43	Surplus	5,000 00
Real and personal property	5,925 00	Undivided profits	2,625 61
Total	$ 211,313.71	Total	$ 211,313.71

IOWA STATE BANK—MASON CITY.

GEO. W. BRETT, President. J. W. KERRL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,081.58	Capital stock	$ 50,000.00
Cash and cash items	16,447.50	Due depositors	117,782.94
Credit subject to sight draft	23,454.85	Due banks and others	.....
Over drafts	2,797.32	Surplus	.....
Real and personal property	7,001.69	Undivided profits	.....
Total	$ 167,782.94	Total	$ 167,782.94

IOWA STATE BANK—DES MOINES.

JAS. R. BAXTER President. GEO. A. DISSMORE, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 225,408.78	Capital stock	$ 50,000.00
Cash and cash items	4,380.19	Due depositors	229,358.93
Credit subject to sight draft	45,428.07	Due banks and others	.....
Over drafts	4,141.89	Surplus	.....
Real and personal property	.....	Undivided profits	.....
Total	$ 279,358.93	Total	$ 279,358.93

KOSSUTH COUNTY STATE BANK—ALGONA.

WM. H. INGHAM, President. LEWIS H. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 153,800 84	Capital stock	$ 50,000.00
Cash and cash items	17,815.63	Due depositors	191,213.53
Credit subject to sight draft	74,229.77	Due banks and others	.....
Over drafts	2,028.83	Surplus	.....
Real and personal property	9,249.82	Undivided profits	15,911.36
Total	$ 257,124.89	Total	$ 257,124 89

KEOKUK COUNTY STATE BANK—SIGOURNEY.

G. E. KLEINSEHMIDT, President. A. H. BRUNT, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138,475.28	Capital stock	$ 50 000 00
Cash and cash items	14,638 59	Due depositors	145,382.71
Credit subject to sight draft	39 276 33	Due banks and others	.....
Over drafts	2,954.41	Surplus	.....
Real and personal property	7,330.00	Undivided profits	7 291.90
Total	$ 202,674 61	Total	$ 202 674 61

KEOSAUQUA STATE BANK.

J. M. MORTON, Vice-President. JNO L. THERME, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 56,156.02	Capital stock	$ 27,800 00
Cash and cash items	9,386.78	Due depositors	78,482.66
Credit subject to sight draft	39,496.69	Due banks and others	.....
Over drafts	1,575 44	Surplus	.....
Real and personal property	1,471 00	Undivided profits	1,803 27
Total	$ 108,085.93	Total	$ 108,085.93

LAKE PARK STATE BANK.

JNO. W. CRAVENS, President. A C. ROBERTSON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 106,354 60	Capital stock	$ 35,000 00
Cash and cash items	5,359.86	Due depositors	92,035 28
Credit subject to sight draft	1,436 23	Due banks and others	....
Over drafts	4,112 46	Surplus	.....
Real and personal property	11,477.70	Undivided profits	1,705.57
Total	$ 128,740 85	Total	$ 128,740 85

LAKE VIEW STATE BANK.

PHIL SCHALLER, President. F. S. NEEDHAM, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 89,937 94	Capital stock	$ 25,000.00
Cash and cash items	10,023.24	Due depositors	94 239.36
Credit subject to sight draft	16,768.11	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	3 900.00	Undivided profits	1,389 93
Total	$ 120,629 29	Total	$ 120 629 29

LOVELL STATE BANK—MONTICELLO.

GEO. L. LOVELL, President. R. C. STIRTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 464.076 86	Capital stock	$ 100,000 00
Cash and cash items	9,937.08	Due depositors	457 572.71
Credit subject to sight draft	94 238.53	Due banks and others	...
Over drafts	6 401 07	Surplus	10,000.00
Real and personal property	1,000.00	Undivided profits	8,081 43
Total	$ 575.654.14	Total	$ 575.654 14

MONTICELLO STATE BANK.

S. S. FARWELL, President. H. M. CARPENTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 904.668.99	Capital stock	$ 100,000.00
Cash and cash items	14,350 69	Due depositors	955.432.61
Credit subject to sight draft	223.997.10	Due banks and others	...
Over drafts	1.636 07	Surplus	75,000.00
Real and personal property	20,109.84	Undivided profits	34,330.08
Total	$ 1,164 762.69	Total	$ 1.164 762 69

MARSHALLTOWN STATE BANK.

A. F. BALCH, President. P. S. BALCH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 554 006.74	Capital stock	$ 100 000.00
Cash and cash items	38,514 51	Due depositors	721,408.86
Credit subject to sight draft	270,429 61	Due banks and others	...
Over drafts	2,974.59	Surplus	30,000.00
Real and personal property	12,000.00	Undivided profits	26,516.59
Total	$ 877.925.45	Total	$ 877.925 45

MACEDONIA STATE BANK.

GEORGE MICKLWAIT, President. JAS. M. KELLEY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 108,170.45	Capital stock	$ 50,000.00
Cash and cash items	11,268.46	Due depositors	145,044.23
Credit subject to sight draft	90,700.21	Due banks and others	...
Over drafts	15,614 29	Surplus	25,000.00
Real and personal property	3,095 65	Undivided profits	8,804 83
Total	$ 228,849.06	Total	$ 228,849 06

MAHASKA COUNTY STATE BANK—OSKALOOSA.

W. R. LACEY, President. JNO. R. BARNES, Cashier

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 514,837.23	Capital stock	$ 100,000 00
Cash and cash items	43,245 38	Due depositors	545,867.69
Credit subject to sight draft	122,713.86	Due banks and others	.....
Over drafts	1,362.27	Surplus	25,000 00
Real and personal property	1,200 00	Undivided profits	12,551.05
Total	$ 683,358.74	Total	$ 683,358 74

MERCHANTS STATE BANK—CORRECTIONVILLE.

C. J. WOHLENBERG, President. ERNEST SCHNECKLOTH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 87,225.48	Capital stock.	$ 25,000 00
Cash and cash items	7,600 89	Due depositors	117,505.05
Credit subject to sight draft	38,560.00	Due banks and others	.....
Over drafts	3 890.66	Surplus	...
Real and personal property	7,000.00	Undivided profits	1,771.98
Total	$ 144,277.03	Total	$ 144,277 03

MONONA STATE BANK.

L. L. RENSHAW, President. F. M. ORR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 117,655.08	Capital stock	$ 25,000.00
Cash and cash items	10,674.83	Due depositors	155.774 03
Credit subject to sight draft	47,695 01	Due banks and others	.....
Over drafts	1,018.91	Surplus	200.00
Real and personal property	4,265.06	Undivided profits	334.86
Total	$ 181,308 89	Total	$ 181,308.89

MADRID STATE BANK.

JOHN ANDERSON, President. OSCAR OAKLEAF, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 101,783.43	Capital stock	$ 25,000.00
Cash and cash items	6,782.68	Due depositors	147,819.41
Credit subject to sight draft	62.786.63	Due banks and others	.....
Over drafts	769.94	Surplus	.....
Real and personal property	4,000.00	Undivided profits	3,303.27
Total	$ 176,122 68	Total	$ 176,122.68

MOORHEAD STATE BANK.

J. B. MOORHEAD, President. T. C. TARRISON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 63,415.36	Capital stock	$ 30,000 00
Cash and cash items	2,998 87	Due depositors	67,972.64
Credit subject to sight draft	25,595 63	Due banks and others	.....
Over drafts	4,502.29	Surplus	.....
Real and personal property	2,100.00	Undivided profits	639 51
Total	$ 98,612.15	Total	$ 98,612.15

MOUNT UNION STATE BANK.

W. R. BUCHANAN, President. MARY J. BUCHANAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 82,214 17	Capital stock	$ 25,000.00
Cash and cash items	1,745.97	Due depositors	104,000 10
Credit subject to sight draft	44,279 28	Due banks and others	.....
Over drafts	165.74	Surplus	.....
Real and personal property	1,900 00	Undivided profits	1,305.06
Total	$ 130,305.16	Total	$ 130,305.16

NORTHWESTERN STATE BANK—ORANGE CITY.

H. D. GIBBS, Vice President. A. VANDER MEIDE, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 139,023.22	Capital stock.	$ 50,000.00
Cash and cash items	8,477.87	Due depositors	139,096 36
Credit subject to sight draft	32,468.08	Due banks and others	.....
Over drafts	1,483.95	Surplus	.....
Real and personal property	11,400 00	Undivided profits	3,761.76
Total	$ 192,858 12	Total	$ 192,858 12

NEW SHARON STATE BANK.

J. G. HAMMOND, President. JASPER VAIL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 122,353.45	Capital stock	$ 25,000.00
Cash and cash items	11,282.18	Due depositors.	155,019.20
Credit subject to sight draft	41,010 19	Due banks and others	.....
Over drafts	2,380.28	Surplus.	.....
Real and personal property	3,370,00	Undivided profits	376 90
Total	$ 180,396 10	Total	$ 180,396.10

NEW HARTFORD STATE BANK.

E. BOURQUIN, President. F. W. PAULGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79,739.34	Capital stock	$ 35,000 00
Cash and cash items	3,367.23	Due depositors	75,150.26
Credit subject to sight draft	25,618 18	Due banks and others	...
Over drafts	88.88	Surplus	.....
Real and personal property	3,348 14	Undivided profits	2,011.51
Total	$ 112,161.77	Total	$ 112,161.77

ONAWA STATE BANK.

S. B. MARTIN, President. C. H. HUNTINGTON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 86,631.87	Capital stock	$ 50,000.00
Cash and cash items	4,706 66	Due depositors	111,556.52
Credit subject to sight draft	61,936 76	Due banks and others	99.00
Over drafts	4,209.70	Surplus	2,000 00
Real and personal property	8,017.45	Undivided profits	1,856 92
Total	$ 165,512 44	Total	$ 165,512 44

OXFORD STATE BANK.

JOS. W. WARD, President. LOUIS KARSTED, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 124,428 44	Capital stock	$ 25,000 00
Cash and cash items	10,284.76	Due depositors	166,790.80
Credit subject to sight draft	51,972.78	Due banks and others	.....
Over drafts	5,294.23	Surplus	.....
Real and personal property	5,486.16	Undivided profits	5,675 57
Total	$ 197,466.37	Total	$ 197,466 37

OGDEN STATE BANK.

ORSON CLARK, President. J. KUNST, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,136 27	Capital stock	$ 25,000 00
Cash and cash items	4,039.82	Due depositors	43,997 25
Credit subject to sight draft	13,769.15	Due banks and others	.....
Over drafts	10.00	Surplus	.....
Real and personal property	3,000.00	Undivided profits	957.99
Total	$ 69,955.24	Total	$ 69,955.24

PEOPLES STATE BANK—WEST LIBERTY.

THOS. BIRKETT, President. HOWELL HEISE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 400,595.87	Capital stock	$ 50.000.00
Cash and cash items	13,472 75	Due depositors	511,979.24
Credit subject to sight draft	151,454.32	Due banks and others	4,489.74
Over drafts	10,881.90	Surplus	12,000.00
Real and personal property	5,700.00	Undivided profits	3,635.86
Total	$ 582,104.84	Total	$ 582.104.84

PEOPLES STATE BANK—HUMBOLDT.

G. L. TREMAIN, President. W. W. STERNS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 273,546.34	Capital stock	$ 100,000.00
Cash and cash items	26,381.50	Due depositors	326,895.77
Credit subject to sight draft	130,894.56	Due banks and others	.....
Over drafts	13,180.18	Surplus	23,316.34
Real and personal property	7,000.00	Undivided profits	790.47
Total	$ 451,002.58	Total	$ 451,002.58

PALO ALTO COUNTY STATE BANK—EMMETSBURG.

M. L. BROWN, President. W. J. BROWN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 357,719 54	Capital stock	$ 50.000.00
Cash and cash items	27,043.12	Due depositors	415,344.87
Credit subject to sight draft	69,635.53	Due banks and others	2,000.00
Over drafts	4,770.00	Surplus	16.000.00
Real and personal property	27,856.25	Undivided profits	3,679.57
Total	$ 487.024.44	Total	$ 487,024.44

POSTVILLE STATE BANK.

J. B. HART, President. F. W. ROBERTS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 173,507 37	Capital stock	$ 50,000.00
Cash and cash items	5,000.53	Due depositors.	166,550.00
Credit subject to sight draft	50,577.43	Due banks and others	.....
Over drafts	1,223.13	Surplus	10,000 00
Real and personal property	945.00	Undivided profits	4,703.46
Total	$ 231.253 46	Total	$ 231,253 46

POMEROY STATE BANK.

J. H. LOUREY, President. JOHN F. GETZ, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 103,970.10	Capital stock	$ 25,000.00
Cash and cash items	3,943.57	Due depositors	96,024 69
Credit subject to sight draft	8,124.11	Due banks and others	.....
Over draft	2,607.47	Surplus	.....
Real and personal property	3,647.89	Undivided profits	1,268.45
Total	$ 122.293.14	Total	$ 122.293.14

RICEVILLE STATE BANK.

THOS. MCCOOK, President. C. C. EARNIST, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 86,268.68	Capital stock	$ 25,000 00
Cash and cash items	10,999.17	Due depositors	105,765.35
Credits subject to sight draft	30.605.65	Due banks and others	.....
Over drafts	1,067.17	Surplus	.....
Real and personal property	4,480 95	Undivided profits	2,656.27
Total	$ 133,421 62	Total	$ 133.421.62

REINBECK STATE BANK.

GEORGE SWAN, President. JAMES PORTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 137,878.13	Capital stock	$ 35,000 00
Cash and cash items	7,959.85	Due depositors	128,239.29
Credit subject to sight draft	19,774 21	Due banks and others	.....
Over drafts	648.14	Surplus	.....
Real and personal property	15,248.11	Undivided profits	18,269.15
Total	$ 181,508.44	Total	$ 181,508.44

RINGSTED STATE BANK.

TOM. SHERMAN, President. C. B. MURTAGH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36,310.79	Capital stock	$ 25,000.00
Cash and cash items	1,131.83	Due depositors	25,457.87
Credit subject to sight draft	13.325.25	Due banks and others	.....
Over draft.	351.77	Surplus	.....
Real and personal property	1,092.00	Undivided profits	1,753.77
Total	$ 52,211.64	Total	$ 52.211.64

RYAN STATE BANK.

J. A. THOMAS, President — JOHN DOLPHIN, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 77,454.68	Capital stock	$ 25,000.00
Cash and cash items	3,655.86	Due depositors	77,276.52
Credit subject to sight draft	18,411.37	Due banks and others	.....
Over drafts	1,514.21	Surplus	.....
Real and personal property	3,300.00	Undivided profits	2,059 60
Total	$ 104,336.12	Total	$ 104,336.12

SHELDON STATE BANK.

ED. C. BROWN, President. — EARL W. BROWN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 262,505.95	Capital stock	$ 100,000.00
Cash and cash items	9,159.03	Due depositors	238,200.56
Credit subject to sight draft	55,865.00	Due banks and others	.....
Over drafts	8,333.07	Surplus	.....
Real and personal property	16,100.00	Undivided profits	13,762.49
Total	$ 351,063.05	Total	$ 351,063 05

SIOUX VALLEY STATE BANK—CORRECTIONVILLE.

JOS. V. HINCHMAN, President. — GEO. A. BAILEY, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 86,036.95	Capital stock	$ 50,000.00
Cash and cash items	7,054.50	Due depositors.	103,176.07
Credit subject to sight draft	48,026 69	Due banks and others	.....
Over drafts	3,487 47	Surplus	.....
Real and personal property	9,735.56	Undivided profits	1,165 10
Total.	$ 154,341 17	Total	$ 154,341.17

SHELBY COUNTY STATE BANK—HARLAN.

E. W. DAVIS, President. — M. K. CAMPBELL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 274,440 11	Capital stock	$ 50,000.00
Cash and cash items	12,848.16	Due depositors	336 757.05
Credit subject to sight draft	86,136.61	Due banks and others	.....
Over drafts	9,662.82	Surplus	4,000.00
Real and personal property	14,000.00	Undivided profits	6,330.65
Total	$ 397,087.70	Total	$ 397,087.70

SANBORN STATE BANK.

C. D. ELLIS, President. MORTON WILBUR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 240,110 36	Capital stock	$ 25,000.00
Cash and cash items	6,697.35	Due depositors	242,632.63
Credit subject to sight draft	18,062.93	Due banks and others	.....
Overdrafts	704.68	Surplus	.....
Real and personal property	7,599.03	Undivided profits	5,541 72
Total	$ 273,174.35	Total	$ 273,174.35

STRAWBERRY POINT STATE BANK.

B. W. NEWBERRY, President. J. N. POLLARD, Assistant Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 122,493.98	Capital stock	$ 50,000.00
Cash and cash items	24,782.39	Due depositors	191,648.41
Credit subject to sight draft	88,911.84	Due banks and others	.....
Over drafts	6,741.96	Surplus	3,000.00
Real and personal property	6,318 51	Undivided profits	4,600.27
Total	$ 249,248.68	Total	$ 249,248.68

SILVER CITY STATE BANK.

C. G. GREENWOOD, President. W. B. OAKS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,690.77	Capital stock	$ 50,000 00
Cash and cash items	6,961.36	Due depositors	90,779.27
Credit subject to sight draft	61,411.26	Due banks and others	.....
Over drafts	204 28	Surplus	1,500.00
Real and personal property	6,547.32	Undivided profits	4,535.72
Total	$ 146,814.99	Total	$ 146,814.99

SUTHERLAND STATE BANK.

W. S. HITCHINGS, President. W. P. DAVIS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 147,138.58	Capital stock	$ 40,000.00
Cash and cash items	5,389 53	Due depositors	131,646 75
Credit subject to sight draft	18,597.22	Due banks and others	.....
Over drafts	1,180.39	Surplus	.....
Real and personal property	6,096 47	Undivided profits	6,755.44
Total	$ 178,402.19	Total	$ 178,402 19

SAC COUNTY STATE BANK—SAC CITY.

ASA PLATT, President. E. N. BAILY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 269,365 07	Capital stock	$ 75,000.00
Cash and cash items	19,275.76	Due depositors	249,714.26
Credit subject to sight draft	72,261.33	Due banks and others	
Over drafts	4,968.23	Surplus	25,000.00
Real and personal property	9,500 00	Undivided profits	25,666.13
Total	$ 375,380 39	Total	$ 375,380.39

STATE BANK—ROCK VALLEY.

R. C. A. FLOURNOY, President. F. M. BUNTING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 93,242.38	Capital stock	$ 25,000 00
Cash and cash items	5,359.32	Due depositors	122,728 29
Credit subject to sight draft	47,218.07	Due banks and others	
Over drafts	463.37	Surplus	
Real and personal property	3,455.00	Undivided profits	2,009.85
Total	$ 149,738 14	Total	$ 149,738.14

STATE BANK—EAGLE GROVE.

W. C. SMITH, President. J. R. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,636 71	Capital stock	$ 30,000.00
Cash and cash items	3,670.25	Due depositors	56,273.82
Credit subject to sight draft	5,409.75	Due banks and others	
Over drafts	4,948.01	Surplus	
Real and personal property	2,000.00	Undivided profits	1,390.90
Total	$ 87,664.72	Total	$ 87,664.72

STATE BANK—BLOOMFIELD.

H. H. TRIMBLE, President. JOHN R. WALLACE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 123,612.64	Capital stock	$ 30,000.00
Cash and cash items	24,859.52	Due depositors	152,047 44
Credit subject to sight draft	32,797.01	Due banks and others	
Over drafts	2,744.86	Surplus	
Real and personal property	1,336.00	Undivided profits	3,302.59
Total	$ 185,350 03	Total	$ 185,350 03

STATE BANK—TABOR.

C. A. BARNES, President. H. C DYE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,149.00	Capital stock	$ 25,000.00
Cash and cash items	4,315 68	Due depositors	114,675.67
Credit subject to sight draft	68,361.54	Due banks and others	.....
Over drafts	1,843.07	Surplus	.....
Real and personal property	500.00	Undivided profits	6,494.52
Total	$ 146,170 19	Total	$ 146,170.19

STATE BANK—WAVERLY.

G. P. ELLIS, President. LOUIS CASE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 307,338.35	Capital stock	$ 50,000.00
Cash and cash items	26,130.42	Due depositors	360,212.30
Credit subject to sight draft	85,461 23	Due banks and others	.....
Over drafts	5,247.61	Surplus	10,000.00
Real and personal property	4,500.00	Undivided profits	8,465.31
Total	$ 428,677.61	Total	$ 428,677.61

SLOAN STATE BANK.

W. D. BUCKLEY, President. GEO. S. JEFFREY, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 143,057.53	Capital stock	$ 50,000.00
Cash and cash items	3,459.45	Due depositors	147,583.09
Credit subject to sight draft	50,316 43	Due banks and others	.....
Over drafts	477 05	Surplus	4,500 00
Real and personal property	8,250.00	Undivided profits	3,477 37
Total	$ 205,560.46	Total	$ 205,560.46

STATE BANK—PRAIRIE CITY.

J. K. MOLLER, President. A. R MOLLER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,701 27	Capital stock	$ 25,000.00
Cash and cash items	5,720.15	Due depositors	127,648.02
Cr. subject to sight draft	66 496.31	Due banks and others	.....
Over drafts	2,722.78	Surplus	.....
Real and personal property	7,000 00	Undivided profits	962 49
Total	$ 153,640 51	Total	$ 153,610.51

STATE BANK—WILLIAMS.

E. I. JOHNSON, President. F. W. TOMLINSON, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 98,163.11	Capital stock	$ 35,000.00
Cash and cash items	4,013.40	Due depositors	126,652.03
Cr. subject to sight draft	37,785.16	Due banks and others	.....
Over drafts	314 19	Surplus	.....
Real and personal property	23,693.85	Undivided profits	2,318.68
Total	$ 163,970.71	Total	$ 163,970.71

STATE BANK—RENWICK.

R. R. SMITH, President. L M. SMITH, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 117,041.72	Capital stock	$ 50,000.00
Cash and cash items	5,373 42	Due depositors	119,218.50
Credit subject to sight draft	39,845.30	Due banks and others	.....
Over drafts	2,055.11	Surplus	.....
Real and personal property	5,024.66	Undivided profits	121.71
Total	$ 169,340 21	Total	$ 169,340.21

STATE BANK—MEDIAPOLIS.

WM. HARPER, President. W. V. LLOYD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 192,233.09	Capital stock	$ 50,000 00
Cash and cash items	3,998.97	Due depositors	192,682.71
Credit subject to sight draft	43,387.56	Due banks and others	.....
Over drafts	545.74	Surplus	.....
Real and personal property	4,951.06	Undivided profits	2,433.71
Total	$ 245,116.42	Total	$ 245,116.42

STATE BANK—VINTON.

PAUL CORNELL, President. W. S. GOODWIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 170,582.45	Capital stock	$ 65,000.00
Cash and cash ftems	24,777.29	Due depositors	165,264.70
Credit subject to sight draft	38,229 02	Due banks and others	.....
Over drafts	4,388 55	Surplus	15,000.00
Real and personal property	8,600.00	Undivided profits	1,312.61
Total	$ 246,577 31	Total	$ 246,577.31

STATE BANK—ELLSWORTH.

M. H. BRINTON, President. ANNA E. OLSEN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119,029.24	Capital stock	$ 35,000.00
Cash and cash items	5,719.52	Due depositors	108,660.88
Credit subject to sight draft	13,756.54	Due banks and others	.....
Over drafts	2,386.35	Surplus	7,000 co
Real and personal property	15,987 92	Undivided profits	6,218 69
Total	$ 156,879.57	Total	$156,879.57

STATE BANK—RADCLIFFE.

A. N. DRAKE, President. R. B. BALLARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 128,242.53	Capital stock	$ 50,000.00
Cash and cash items	7,436.87	Due depositors	113,867.85
Credit subject to sight draft	10,810.92	Due banks and others	.....
Over drafts	259.34	Surplus	.....
Real and personal property	22.725.00	Undivided profits	5,606.81
Total	$ 169.474.66	Total	$ 169,474.66

STATE BANK—BELMOND.

GEO. M. SLIGHT, President. A. L. LINCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 135,770.74	Capital stock	$ 75,000.00
Cash and cash items	4,844.44	Due depositors	123.632.62
Credit subject to sight draft	55,830.31	Due banks and others	8.00
Over drafts	354.59	Surplus	.....
Real and personal property	6,000.00	Undivided profits	4,159.46
Total	$ 202.800.08	Total	$ 202,800.08

STATE BANK—HULL.

H. H. WYATT, President. J. S. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 90,179 68	Capital stock	$ 35,000.00
Cash and cash items	3,311.76	Due depositors	92,396.31
Credit subject to sight draft	27,885 93	Due banks and others	.....
Over drafts	1,886.47	Surplus	.....
Real and personal property	6,340 00	Undivided profits	2,207.53
Total	$ 129.603.84	Total	$ 120.603.84

STATE BANK—DEEP RIVER.

P. B. BURGETT, President. H. W. HATTER, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,301.57	Capital stock	$ 25,000.00
Cash and cash items	3,142.45	Due depositors	112,489.61
Credit subject to sight draft	31,418.31	Due banks and others	.....
Over drafts	4,801.13	Surplus	3,000.00
Real and personal property	4,025.00	Undivided profits	2,198.85
Total	$ 142,688.46	Total	$ 142,688.46

STATE BANK—WEST UNION.

JOHN JAMISON, President. F. Y. WHITMORE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 154,721.05	Capital stock	$ 91,000.00
Cash and cash items	15,098.20	Due depositors	114,303.90
Credit subject to sight draft	31,057.81	Due banks and others	.....
Over drafts	1,568.45	Surplus	4,000.00
Real and personal property	10,697.57	Undivided profits	3,849.18
Total	$ 213,153.08	Total	$ 213,153.08

STATE BANK—KEOTA.

J. W. STEWART, President. E. G. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 150,254.20	Capital stock	$ 50,000.00
Cash and cash items	7,924.58	Due depositors	203,701.99
Credit subject to sight draft	88,251.89	Due banks and others	.....
Over drafts	1,755.00	Surplus	.....
Real and personal property	9,000.00	Undivided profits	3,463.68
Total	$ 257,165.67	Total	$ 257,165.67

STATE BANK—LANSING.

S, H. HAZELTON, President R. T. THOMAS, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ 151,209.85	Capital stock	$ 33,000.00
Cash and cash items	10,524.02	Due depositors	154,575.20
Credit subject to sight draft	25,422.66	Due banks and others	.....
Over drafts	90.10	Surplus	1,000.00
Real and personal property	5,700.00	Undivided profits	4,376.43
Total	$ 192,951.63	Total	$ 192,951.63

STATE EXCHANGE BANK—PARKERSBURG.

S. A. FOOTE, President. C. C. WOLF, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 143,559.84	Capital stock	$ 50,000.00
Cash and cash items	12,574.26	Due depositors	174,382.81
Credit subject to sight draft	26,943.32	Due banks and others	.....
Over drafts	11,588.59	Surplus	50,000 00
Real and personal property	79,900.00	Undivided profits	183.20
Total	$ 274,566 01	Total	$ 274,566.01

STATE BANK—DOWS.

J. H. CARLETON, President. R. W. BIRDSALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 148,454.00	Capital stock	$ 25,000.00
Cash and cash items	11,408.35	Due depositors	238,560.84
Credit subject to sight draft	100,150.86	Due banks and others	.....
Over drafts	8,352 42	Surplus	5,000.00
Real and personal property	3,650 00	Undivided profits	3,454.79
Total	$ 272,015.63	Total	$ 272,015.63

STATE BANK—STRATFORD.

AUGUSTUS ANDERSON, President. EDWARD PETERSON, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,974 85	Capital stock	$ 25,000.00
Cash and cash items	3,137 16	Due depositors	89,660.48
Credit subject to sight draft	45,718.74	Due banks and others	.....
Over drafts	42.01	Surplus	3,000,00
Real and personal property	3,800.00	Undivided profits	2,012 28
Total	$ 119,672 76	Total	$ 119,672 76

STATE BANK—LEDYARD.

WM WIEMER, President. E. J. RICH, Cashier.

STATEMENT.

Assets	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,914 32	Capital stock	$ 25,000.00
Cash and cash items	2,150 54	Due depositors	37,081.73
Credit subject to sight draft	6,097.84	Due banks and others	15,000.00
Over drafts	738 72	Surplus	12,500 00
Real and personal property	34,667.15	Undivided profits	9,986.84
Total	$ 90,568.57	Total	$ 90,568.57

STATE BANK—STORY CITY.

JOHN MOLSTRE, President. T. T. HENRYSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 129,812 94	Capital stock	$ 40.000 00
Cash and cash items	1,653.14	Due depositors	135,938.93
Credit subject to sight draft	39,481 15	Due banks and others	.....
Over drafts	1,557.22	Surplus	.....
Real and personal property	4,000.00	Undivided profits	565.52
Total	$ 176,504 45	Total	$ 176,504 45

STATE BANK—PORTSMOUTH.

PETER KORTH, President. C. S. SCROGGIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,574.51	Capital stock	$ 25,000.00
Cash and cash items	4,447.03	Due depositors	88,381.52
Credit subject to sight draft	31,780 70	Due Banks and others	.....
Over drafts	155.67	Surplus	.....
Real and personal property	4,900.00	Undivided profits	1,476 39
Total	$ 114.857.91	Total	$ 114.857.91

STATE BANK—LAURENS.

C. S. ALLEN, President. M. T. WILSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 178,181.39	Capital stock	$ 50,000.00
Cash and cash items	7,913.45	Due depositors	163,953.45
Credit subject to sight draft	20,680.63	Due banks and others	2,939.00
Over drafts	4,384.74	Surplus	6,000 00
Real and personal property	18,674.89	Undivided profits	6,942.65
Total	$ 229,835.10	Total	$ 229.835.10

STATE BANK—WOOLSTOCK.

L. L. ESTES, President. J. N. OMSTEAD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 57,384.33	Capital stock	$ 25,000.00
Cash and cash items	3,344.86	Due depositors	93,510.35
Credit subject to sight draft	59,386 93	Due banks and others	.....
Over drafts	754.63	Surplus	.....
Real and personal property	1,757.00	Undivided profits	4,117.40
Total	$ 122,627.75	Total	$ 122.627.75

STANHOPE STATE BANK.

H. E. FARDAL, President. J. E. SOGARD, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 74,890 71	Capital stock	$ 25,000.00
Cash and cash items	3,127.30	Due depositors	95,761.57
Credit subject to sight draft	38,379.64	Due banks and others	.....
Over drafts	815.23	Surplus	.....
Real and personal property	5,420.54	Undivided profits	1,871 85
Total	$ 122,633 42	Total	$ 122,633.42

STATE BANK—JEWELL.

G. T. CHAMBERLIN, President. WM. ANDERSON, Cashier.

STATEMENT.

Assets.	Amount	Liabilities.	Amount.
Bills receivable	$ 74,129 13	Capital stock	$ 27 000.00
Cash and cash items	10,170.39	Due depositors	89,150.78
Credit subject to sight draft	24,843.04	Due banks and others	.....
Over drafts	1,119.02	Surplus	3,402.67
Real and personal property	7,865.59	Undivided profits	573.72
Total	$ 118,127 17	Total	$ 118 127.17

STATE BANK—GERMANIA.

A. N. DRAKE, President. F. J. FINN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 41,213.45	Capital stock	$ 25,000.00
Cash and cash items	2,190 72	Due depositors	31,801.09
Credit subject to sight draft	1,277.25	Due banks and others	.....
Over drafts	5,678.33	Surplus	7,000.00
Real and personal property	13,658.91	Undivided profits	217.57
Total	$ 64,018.66	Total	$ 64,018.66

STATE BANK—ARMSTRONG.

E. B. SOPER, President. T. F. HAYS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 60,768.48	Capital stock	$ 25,000.00
Cash and cash items	5,037 76	Due depositors	58,161.54
Credit subject to sight drafts	17,463.48	Due banks and others	54 57
Over drafts	205.33	Surplus	1,000.00
Real and personal property	2,500.00	Undivided profits	1,808.94
Total	$ 86,025.05	Total	$ 86,025.05

STATE BANK—CLARE.

C. J. SAUNDERS, President. THOS DONAHOE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 79,669.65	Capital stock	$ 25,000.00
Cash and cash items	1,977 01	Due depositors	88,558.74
Credit subject to sight draft	29,821.18	Due banks and others	.....
Over drafts	1,711.36	Surplus	.....
Real and personal property	1,150.70	Undivided profits	771.16
Total	$ 114,329.90	Total	$ 114,329.90

STATE BANK—NEOLA.

GEO. E. KING President. H. MENDEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138,356.80	Capital stock	$ 30,000.00
Cash and cash items	2,939.82	Due depositors	157,985.42
Credit subject to sight draft	43,100 42	Due Banks and others	.....
Over drafts	2,241 51	Surplus	4,000.00
Real and personal property	5,750.00	Undivided profits	403.13
Total	$ 192,388.55	Total	$ 192,388.55

STATE BANK—HARPER.

C. F. SINGMASTER, President. CHAS. MCCARTY, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 81,721.16	Capital stock	$ 25,000.00
Cash and cash items	6,580.31	Due depositors	116,529.24
Credit subject to sight draft	50,775 42	Due banks and others	.....
Over drafts	1,414.85	Surplus	.....
Real and personal property	2,900,00	Undivided profits	1,862.50
Total	$ 143,391.74	Total	$ 143,391.74

STATE BANK—BODE.

T. A. ROSSING, President. T. O. HANSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 62,877.81	Capital stock	$ 30,000.00
Cash and cash items	6,879 29	Due depositors	63,157.06
Credit subject to sight draft	14,824 70	Due banks and others	.....
Over drafts	2,454.77	Surplus	.....
Real and personal property	5,250.00	Undivided profits	2,129.51
Total	$ 95,286.57	Total	$ 95,286.57

STATE BANK—CEDAR FALLS.

C. A. WISE, President. H. N. SILLIMAN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 166,271 96	Capital stock	$ 75,000.00
Cash and cash items	9,199.09	Due depositors	121,653.18
Credit subject to sight draft	15,330.80	Due banks and others	.....
Over drafts	2,704 67	Surplus	4,500.00
Real and personal property	9,000.00	Undivided profits	1,359.34
Total	$ 202,512.52	Total	$ 202,512.52

STATE BANK- DEXTER.

J. G. STANLEY, Vice-President. F. H. FITTING, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 118,540 20	Capital stock	$ 25,000.00
Cash and cash items	11.310.24	Due depositors	133,241.73
Credit subject to sight draft	24,929.36	Due banks and others	.....
Over drafts	2.040.52	Surplus	5,000.00
Real and personal property	6.955.67	Undivided profits	534.24
Total	$ 163,775 99	Total	$ 163,775 99

SIBLEY STATE BANK.

J. B. LOCKE, President. FRANK Y. LOCKE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 112,253,79	Capital stock	$ 35,000 00
Cash and cash items	5,452.52	Due depositors	150,669.80
Credit subject to sight draft	61,257.08	Due banks and others	.....
Over drafts	1.689.50	Surplus	.....
Real and personal property	8,149.89	Undivided profits	3,133 88
Total	$ 188.803 68	Total	$ 188,803.68

STATE BANK—IOWA FALLS.

H. C. MILLER, President. F. D. PEET, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 185,425.36	Capital stock	$ 50,000.00
Cash and cash items	9 946 17	Due depositors	285,848.29
Credit subject to sight draft	131,475.58	Due banks and others	.....
Over drafts	11 055.86	Surplus	.....
Real and personal property	11,680 00	Undivided profits	13,734 68
Total	$ 349,582.97	Total	$ 349,582 97

STATE BANK—THOMPSON.

J. F. THOMPSON, President. W. B. VAUGHN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 121,939.98	Capital stock	$ 30,000 00
Cash and cash items	3,718.28	Due depositors	116,057.23
Credit subject to sight draft	3,512.72	Due banks and others	313.55
Over drafts	260.44	Surplus	.....
Real and personal property	23,963.46	Undivided profits	7,024.30
Total	$ 153,394.88	Total	$ 153,394.88

STATE SECURITY BANK—SIOUX RAPIDS.

C. B. MILLS, President. ADELBERT TYMESON, JR., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 213,109 91	Capital stock	$ 30,000.00
Cash and cash items	8,591.56	Due depositors	239,361.19
Credit subject to sight draft	36,761.96	Due banks and others	.....
Over drafts	11,573.07	Surplus	10,000.00
Real and personal property	9,324 69	Undivided profits	.....
Total	$ 279,361.19	Total	$ 279,361.19

STATE BANK—SWEA CITY.

A. D. CLARKE, President. S. P. BARR, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 55,848 97	Capital stock	$ 25,000.00
Cash and cash items	2,208.14	Due depositors	50,189.93
Credit subject to sight draft	12,972 87	Due banks and others	.....
Over drafts	3,393.19	Surplus	1,500.00
Real and personal property	8,660 00	Undivided profits	393 24
Total	$ 83,083.17	Total	$ 83,083.17

STATE BANK—MAXWELL.

J. G. DEWEL, President. H. G. GARLOCK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 106,104.14	Capital stock	$ 50,000 00
Cash and cash items	3,378.02	Due depositors	140,982.82
Credit subject to sight draft	74,916.53	Due banks and others	.....
Over drafts	3,087.86	Surplus	.....
Real and personal property	5,000.00	Undivided profits	1,503.73
Total	$ 192,486 55	Total	$ 192,486 55

SECURITY LOAN AND TRUST COMPANY—DES MOINES.

D. G. EDMUNDSON, President. W H. BARNARD, Treasurer.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 1,428,078.88	Capital stock	$ 50,000.00
Cash and cash items	61,269.42	Due depositors	944,711.12
Credit subject to sight draft	219,053.53	Due banks and others	650.196.60
Over drafts	97.14	Surplus	54,000 00
Real and personal property	5,800.00	Undivided profits	15.387.25
Total	$ 1.714,294.97	Total	$1,714,294 97

STATE BANK—LIVERMORE.

S. T. MESERVEY, President. C. KORSLUND, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 122,940.44	Capital stock	$ 50 000.00
Cash and cash items	4,528.93	Due depositors	129.747 89
Credit subject to sight draft	51,921.57	Due banks and others	...
Over drafts	4,785.26	Surplus	5,000.00
Real and personal property	3,393.67	Undivided profits	2,821.58
Total	$ 187.569 87	Total	$ 187,569.87

STATE BANK-SCHALLER.

H. L. LELAND, President. A. W. BICKEL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 166,714.18	Capital stock	$ 40,000.00
Cash and cash items	5,349.51	Due depositors	153,043.95
Credit subject to sight draft	28,342.85	Due banks and others	19,000.00
Over drafts	2,949.97	Surplus	856.47
Real and personal property	12,905.00	Undivided profits	3,361 09
Total	$ 216,261.51	Total	$ 216.261 51

STATE BANK—MORNING SUN.

THOS. MCCLEMENT, President. W. A. THOMPSON, Cashier.

STATEMENT.

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Bills receivable	$ .79,305.15	Capital stock	$ 25,000.00
Cash and cash items	2,899.73	Due depositors	70,212.22
Credit subject to sight draft	9,633.50	Due banks and others	....
Over drafts	576.63	Surplus	...
Real and personal property	3,905.93	Undivided profits	1,108.72
Total	$ 96,320.94	Total	$ 96,320.94

STATE BANK—FREMONT.

CHARLES JOHNSON, President. E. E. AUSTIN, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 74,219.41	Capital stock	$ 25,000.00
Cash and cash items	3,998.28	Due depositors	59,856.39
Credit subject to sight draft	5,229.06	Due banks and others	.....
Over drafts	28.18	Surplus	81.70
Real and personal property	3,153.22	Undivided profits	1,690.06
Total	$ 86,628.15	Total	$ 86,628.15

STOUT STATE BANK.

JOHN VOOGD, President. J. B. HESSIMUS, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 31,676.12	Capital stock	$ 27,500 00
Cash and cash items	1,860 58	Due depositors	8,560.08
Credit subject to sight draft	.....	Due banks and others	453.35
Over drafts	437.83	Surplus	.....
Real and personal property	3,104 40	Undivided profits	559.50
Total	$ 37,078 93	Total	$ 37,078 93

STATE BANK—GLADBROOK.

JNO. M. MOELLER, President. OLIVER HENDERSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 66,913.02	Capital stock	$ 50,000.00
Cash and cash items	7,141.82	Due depositors	65,112.25
Credit subject to sight draft	36,815.88	Due banks and others	.....
Over drafts	71.49	Surplus	.....
Real and personal property	6,000.00	Undivided profits	1,829.96
Total	$ 116,942.21	Total	$ 116,942.21

STATE BANK—FAYETTE.

W. A. HOYT, President. C. R. CARPENTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,443.24	Capital stock	$ 35,000 00
Cash and cash items	10,998.18	Due depositors	167,965 89
Credit subject to sight draft	112,502 48	Due banks and others	.....
Over drafts	1,576.99	Surplus	.....
Real and personal property	4,445.00	Undivided profits	.....
Total	$ 202,965.89	Total	$ 202,965.89

TRAER STATE BANK.

T. F. CLARK, President. W. G. MCCORMACK, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 117,706.11	Capital stock	$ 50,000 00
Cash and cash items	5,222.10	Due depositors	94,519.76
Credit subject to sight draft	14,107 33	Due banks and others	.....
Over drafts	6,069.10	Surplus	3,000 00
Real and personal property	6,000.00	Undivided profits	1,584.88
Total	$ 149,104.64	Total	$ 149,104.64

TOLEDO STATE BANK.

L. B. BLINN, President. W. A. DEXTER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 178,659.10	Capital stock	$ 50,000.00
Cash and cash items	6,783.71	Due depositors	144,040.52
Credit subject to sight draft	21,079 19	Due banks and others	.....
Over drafts	6,668.70	Surplus	13,500.00
Real and personal property	1,369.18	Undivided profits	7,019.36
Total	$ 214,559.88	Total	$ 214,559.88

UNION STATE BANK—LA PORTE CITY.

HENRY WEISE, President. A. VAN VALKENBURG, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 156,722.23	Capital stock	$ 40,000 00
Cash and cash items	20,243.50	Due depositors	179,888.27
Credit subject to sight draft	43,845 10	Due banks and others	.....
Over drafts	1,018.15	Surplus	10,000.00
Real and personal property	10,369.12	Undivided profits	2,289.83
Total	$ 232 178.10	Total	$ 232,178.10

UNION STATE BANK—SHELDON.

G. W. SHERWOOD, President. W. H. SLEEPER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68,106.72	Capital stock	$ 40,000.00
Cash and cash items	12,671 90	Due depositors	86,634.66
Credit subject to sight draft	23,333 17	Due banks and others	.....
Over drafts	1,361.02	Surplus	.....
Real and personal property	25,418 75	Undivided profits	4,256.90
Total	$ 130,891.56	Total	$ 130,891 56

UNION STATE BANK—WEST BEND.

R. F. BARTLETT, President. J. M. BORDER, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 110,300.53	Capital stock	$ 45,000.00
Cash and cash items	7,477.81	Due depositors	92,363.03
Credit subject to sight draft	17,290.84	Due banks and others	.....
Over drafts	827.29	Surplus	1,000.00
Real and personal property	4,277.67	Undivided profits	1,811.15
Total	$ 140,174 18	Total	$ 140,174 18

UNION STATE BANK—RICHLAND.

C. O. KEISER, President. A. F. BRIDGER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 71,324.03	Capital stock	$ 25,000 00
Case and cash items	10,245.02	Due depositors	107,718.07
Credit subject to sight draft	52,852.70	Due banks and others	.....
Over drafts	2,022.53	Surplus	.....
Real and personal property	2,978.24	Undivided profits	6,704 45
Total	$ 139,422 52	Total	$ 139,422.52

WAYNE COUNTY STATE BANK—CORYDON.

J. W. FREELAND, President J. A. HARPER, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 124,721.49	Capital stock	$ 75,000.00
Cash and cash items	11,282.52	Due depositors.	63,272 97
Credit subject to sight draft	10,721.50	Due banks and others.	.....
Over drafts	9,328.61	Surplus	25,000.00
Real and personal property	9,787.42	Undivided profits	2,568.57
Total	$ 165,841.54	Total	$ 165,841.54

WEST BRANCH STATE BANK.

T. COGGESHALL, Presidet. J. E. COGGESHALL, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 177,920.24	Capital stock	$ 50,000.00
Cash and cash items	5,026.25	Due Depositors	153,671.70
Credit subject to sight draft	18,528 69	Due banks and others	...
Over drafts	3,690 01	Surplus	2,000 00
Real and personal property	3,500 00	Undivided profits	2,993 49
Total	$ 208 665.19	Total	$ 208.665.19

WARREN COUNTY STATE BANK—INDIANOLA.

WM. BUXTON, President. WM. BUXTON, Jr., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 315,573 29	Capital stock	$ 50.000 00
Cash and cash items	18,651 99	Due depositors	452,103 97
Credit subject to sight draft	162,579.87	Due banks and others	
Over drafts	7,347 88	Surplus	12 500 00
Real and personal property	15,350.00	Undivided profits	4,899 00
Total	$ 519,503 03	Total	$ 519,503 03

WASHTA STATE BANK.

JAS. ROBERTSON, SR., President. JAMES ROBERTSON, Jr., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,601.63	Capital stock	$ 25,000.00
Cash and cash items	4,933.71	Due depositors	97,531.03
Credit subject to sight draft	36,286 10	Due banks and others	
Over drafts	9,129 89	Surplus	6.000.00
Real and personal property	11,400.00	Undivided profits	6,820 30
Total	$ 135,351.33	Total	$ 135,351.33

WORTH COUNTY STATE BANK—NORTHWOOD.

A. J. DWELLE, President. HENRY T. TOYLE, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount
Bills receivable	$ 228,174.31	Capital stock	$ 60,000.00
Cash and cash items	11,963.71	Due depositors	255,527 91
Credit subject to sight draft	81,552.20	Due banks and others	
Over drafts	3.002 88	Surplus	5.286.43
Real and personal property	3,000.00	Undivided profits	6,878.76
Total	$ 327,693.10	Total	$ 327.693.10

WINTHROP STATE BANK.

GEORGE ELLIOTT, President. E. P. BRINTNALL, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 93,281.53	Capital stock	$ 25,000 00
Cash and cash items	6,251.10	Due depositors	147,285.63
Credit subject to sight draft	60,430.68	Due banks and others	
Over drafts	14,033.85	Surplus	3,000.00
Real and personal property	5,000.00	Undivided profits	3,711.53
Total	$ 178,997.16	Total	$ 178,997.16

WAUKON STATE BANK.

L. W. HERSEY, President. L. A. HOWE, Cashier

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 166,672.41	Capital stock	$ 40,000.00
Cash and cash items	8,802.94	Due depositors	162,778.31
Credit subject to sight draft	21,592.48	Due banks and others	.....
Over drafts	218.46	Surplus	.....
Real and personal property	9,000.00	Undivided profits	3,507.98
Total	$ 206,286.29	Total	$ 206,286.29

WINFIELD STATE BANK.

J. C. GREEN, President. H. S. YOUNG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities	Amount.
Bills receivable	$ 139,959.73	Capital stock	$ 25,000.00
Cash and cash items	5,518.27	Due depositors	166,528.36
Cr. subject to sight draft	47,761.29	Due banks and others	.....
Over drafts	848.94	Surplus	.....
Real and personal property	4,955.34	Undivided profits	7,515.21
Total	$ 199,043.57	Total	$ 199,043.57

WHITTEMORE STATE BANK.

G. E. BOYLE, President. THOS. CARMODY, Cashier.

STATEMENT

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 54,839.54	Capital stock	$ 35,000.00
Cash and cash items	6,224.11	Due depositors	82,025.35
Credit subject to sight draft	38,654.32	Due banks and others	.....
Over drafts	3,776.31	Surplus	.....
Real and personal property	13,686.86	Undivided profits	155.79
Total	$ 117,181.14	Total	$ 117,181.14

WALL LAKE STATE BANK—WALL LAKE.

A. HERRIG, President. C. M. HERRIG, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 45,359.60	Capital stock	$ 30,000.00
Cash and cash items	6,472.88	Due depositors	51,413.82
Credit subject to sight draft	19,342.76	Due banks and others	.....
Over drafts	6,825.67	Surplus	.....
Real and personal property	6,020.62	Undivided profits	2,607.71
Total	$ 84,021.53	Total	$ 84,021.53

WINNEBAGO COUNTY STATE BANK—FOREST CITY.

J. THOMPSON, President. B. J. THOMPSON, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 136,489.49	Capital stock	$ 50,000.00
Cash and cash items	9,054.19	Due depositors	134,558.37
Credit subject to sight draft	6,898.35	Due banks and others	1,500.00
Over drafts	5,942.66	Surplus	1,500.00
Real and personal property	31,253.89	Undivided profits	2,080.21
Total	$ 189,638.58	Total	$ 189,638.58

BUILDING AND LOAN DEPARTMENT.

CONSOLIDATED.

Statement showing receipts and disbursements, assets and liabilities of the Building and Loan association in Iowa, for the years ending December 31, 1899 and 1900, with table of comparisons for the same period and comparisons of the year 1900 with the year 1898.

RECEIPTS FOR 1899.

Balance in treasury at beginning of fiscal year	$ 513,946.57
Received on different classes of stock	2,469,908.52
Premium, interest, fines, and membership fees	933,112.39
Real estate and stock loans repaid, and taxes and insurance	2,950,974.27
Real estate sales and foreclosures	392,385.06
Expense fund	95,718.28
Profits on withdrawals	27,396.97
Bills payable	286,153.52
Rents, transfer fees, and miscellaneous receipts	246,578.07
Total receipts	$ 7,916,173.65

RECEIPTS FOR 1900.

Cash on hand at beginning of fiscal year	$ 398,530.21
Received on different classes of stock	1,750,942.00
Premium, interest, fines, and membership fees	699,917.34
Real estate and stock loans repaid, and taxes and insurance	2,529,245.30
Real estate sales and foreclosures	241,415.68
Expense fund	58,982.56
Profits on withdrawals	30,530.66
Bills payable	287,670.32
Rents, transfer fees, and miscellaneous receipts	202,988.06
Total receipts	$ 6,200,222.13

DISBURSEMENTS FOR 1899.

Loans on real estate and stock pledged	$ 2,003,441.28
Different classes of stock withdrawn	3,669,034.87
Interest or profits on stock withdrawn	784,001.05
Taxes and insurance	83,375.43
Real estate and foreclosures	248,480.47
Bills payable	305,979.32

Expense, office help, and salaries	140.019.91
Expense, miscellaneous, rent, advertising, agents' fees, commissions, and furniture	128,055.00
Cash on hand and in treasury	483,770.79
Miscellaneous disbursements	70,015.53
Total disbursements	$ 7,916,173.65

DISBURSEMENTS FOR 1900.

Loans on real estate and stock pledged	$ 1,486,542.07
Different classes of stock withdrawn	3,120,346.14
Interest or profits on stock withdrawn	618,996.99
Taxes and insurance	70,519.95
Real estate and foreclosures	84,866.49
Bills payable	260,708.42
Expense, office help, and salaries	124,097.80
Expense, miscellaneous, rent, advertising, agents' fees, commissions, and furniture	59,355.77
Cash on hand and in treasury	283,470.14
Miscellaneous disbursements	91,318.36
Total disbursements	$ 6,200,222.13

ASSETS FOR 1899.

Loans on real estate and stock	$ 8,732,118.38
Premium and interest unpaid	119,245.17
Real estate acquired and sold under contract	933,491.69
Taxes, insurance, and installments unpaid	57,218.28
Real estate loans in process of foreclosure	94,337.31
Expense fund overdrawn and miscellaneous assets	133,879.58
Cash on hand and in treasury	460,663.36
Total assets	$10,530,953.77

ASSETS FOR 1900.

Loans on real estate and stock	$ 6,930,899.86
Premiums and interest unpaid	79,209.23
Real estate acquired and sold under contract	705,929.89
Taxes, insurance, and installments unpaid	53,365.61
Real estate loans in process of foreclosure	12,481.26
Expense fund overdrawn and miscellaneous assets	263,494.40
Cash on hand and in treasury	163,025.50
Total assets	$ 8,208,405.75

LIABILITIES FOR 1899.

Received on different classes of stock	$ 8,008,940.37
Installments, premiums, and interest paid in advance	18,353.77
Incompleted loans	20,805.46
Profits divided	1,544,272.61

Profits undivided	432,399.05
Expense and surplus fund	185,144.12
Bills payable	306,516.84
Miscellaneous liabilities	14,521.55
Total liabilities	$10,530,953.77

LIABILITIES FOR 1900.

Received on different classes of stock	$ 6,285,151 26
Installments, premiums, and interest paid in advance	21,021.39
Incompleted loans	12,154.64
Profits divided	1,028,238.76
Profits undivided	494,221.38
Expense and surplus fund	76,965.52
Bills payable	248,755.98
Miscellaneous liabilities	41,896.82
Total liabilities	$ 8,208,405.75

The following changes are shown as the result of the new law and changed conditions, comparisons being made between the years 1900 and 1898:

Gain in cash on hand	$ 142,093.43
Decrease in amount received on different classes of stock	998,260.72
Decrease in amount received on premiums, interest, and membership fees	362,851.05
Increase in real estate and stock loans and taxes, and insurance repaid	627,897.89
Increase in real estate sales and foreclosures	37,494.58
Decrease in expense fund	81,668.19
Increase in profits on withdrawals	13,197.94
Increase in bills payable	45,126.60
Decrease in rents, transfer fees and miscellaneous receipts	7,415.70
Decrease in total receipts of	1,272,940.51

The changes in disbursements, brought about by the new law and changed conditions, are as follows:

Decrease in loans on real estate and stock pledged	$ 603,799.79
Increase in different classes of stock withdrawn	175,942.24
Increase in interest or profits on stock withdrawn	26,602.77
Increase in taxes and insurance	19,960.23
Decrease in real estate and foreclosures	208,635.68
Increase in bills payable	69,336.89
Decrease in expense, office help and salaries	12,691.57
Decrease in expense, miscellaneous, rent, advertising, commissions, agents' fees, and furniture	11,993.41
Decrease in cash on hand and in treasury	248,359.56
Decrease in miscellaneous disbursements	461,202.58
Decrease in total disbursements	1,272,940.51

Changes in the assets under the new law and changed conditions follow, the same comparison being made as in case of receipts and disbursements:

Decrease in loans on real estate and stock	$ 3,112,432.03
Decrease in premiums and interest unpaid	49,531.40
Decrease in real estate acquired and sold under contract	290,518.32
Decrease in taxes, insurance, and installments unpaid	27,669.07
Decrease in real estate loans in process of foreclosure	133,791.29
Increase in expense fund overdrawn, and miscellaneous	129,662.87
Decrease in cash on hand and in treasury	405,009.88
Decrease in total assets	3,890,409.12

Changes in the liabilities, occasioned by the operation of the new law and changed conditions, follow:

Decrease in amount received on different classes of stock	$ 2,920,565.78
Decrease in installments, premiums, and interest paid in advance	12,488.11
Increase in incompleted loans	6,249.51
Decrease in profits divided	782,062.33
Decrease in profits undivided	55,107.80
Decrease in expense and surplus fund	154,350.56
Increase in bills payable	26,709.81
Increase in miscellaneous liabilities	1,207.04
Decrease in total liabilities	3,890,409.12

Number of companies doing business at close of biennial period 1898:

Domestic	27
Domestic local	79
Foreign	1
Total	107

The number doing business now, as shown by the Auditor's report:

Domestic	24
Domestic local	63
Total	87

Decrease of three domestic, and sixteen domestic local, and one foreign, the last named having withdrawn from the state.

All retiring companies have gone into voluntary liquidation, taking advantage of Section 7, Chapter 69, Laws of the Twenty-eighth General Assembly.

New law went into effect May 3, 1900.

Comparisons of receipts for 1899 and 1900 follow:

Decrease in receipts and disbursements	$ 1,715,951.52
Decrease in assets and liabilities	2.322,548.02
Total decrease for two years	1,272,940.51

During the biennial period ending June 30, 1901, only one Building and Loan association was organized; namely, The Iowa Central Savings & Loan Association of Des Moines, Iowa.

During the same period, the following associations have gone into voluntary liquidation:

Atlantic Mutual Bldg. Ass'n	Atlantic.
Burlington Savings & Loan Ass'n	Burlington.
Casey Savings & Loan Ass'n	Casey.
Cherokee Bldg. & Loan Ass'n	Cherokee.
Dickinson County Bldg. & Loan Ass'n	Spirit Lake.
Glenwood Bldg. & Loan Ass'n	Glenwood.
Iowa City Bldg. & Loan Ass'n	Iowa City.
Lake City Bldg. & Loan Ass'n	Lake City.
Lyon County Bldg. & Loan Ass'n	Rock Rapids.
Lyons Bldg. & Loan Ass'n	Lyons.
Mutual Bldg. & Loan Ass'n	Hull.
Mutual Loan & Savings Ass'n	Tama
Osage Bldg. & Loan Ass'n	Osage.
Peoples Bldg. & Loan Ass'n	Dubuque.
Peoples Bldg. & Loan Ass'n	Morning Sun.
Polk County Bldg. & Loan Ass'n	Des Moines.
Silver City Bldg. & Loan Ass'n	Silver City.
Wapello Loan, Bldg. & Savings Ass'n	Wapello.
Acme Savings Ass'n	Cedar Rapids.
Equitable Loan Company	Ottumwa,
Ft. Dodge Savings & Loan Ass'n	Fort Dodge.
Iowa Mutual Bldg. & Loan Ass'n	Dubuque.
Northwestern Savings & Loan	Des Moines.
Peoples Building & Loan Ass'n	Maquoketa.

The Guaranty Savings & Loan of Minneapolis, Minnesota, has withdrawn from the state of Iowa.

REPORTS OF

BUILDING AND LOAN ASSOCIATIONS.

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS

By the auditor of the State of Iowa during the year ending December 31, 1899, rendered to the governor.

Date, 1900.	NAME OF ASSOCIATION.	LOCATION.	Filing annual statement.	TOTAL.
Jan 13	Mason City Building and Loan Ass'n	Mason City	$ 5.00	$ 5.00
Jan. 13	Davenport Co-Operative bank	Davenport	10.00	10.00
Jan. 13	Decorah Building and Loan association	Decorah	5.00	5.00
Jan. 15	Home Building and Loan association	Marion	5 00	5 00
Jan. 17	Spencer Building and Loan association	Spencer	5.00	5 00
Jan. 20	Ft. Dodge Building and Loan Ass'n	Ft. Dodge	5.00	5.00
Jan. 22	Merchants and Mechanics Loan, Building and Savings association	Davenport	5.00	5.00
Jan. 22	Sanborn Building and Loan association	Sanborn	5.00	5.00
Jan. 22	Emmetsburg Building and Loan Ass'n	Emmetsburg	5.00	5 00
Jan. 24	Lyon County Building and Loan Ass'n	Rock Rapids	5.00	5.00
Jan. 24	Davenport Loan, Building and Savings	Davenport	5.00	5.00
Jan. 24	Washington Loan and Building Ass'n	Washington	5.00	5.00
Jan. 24	Wapello Loan and Building association	Wapello	5.00	5.00
Jan 24	Mutual Home Loan and Savings Assn'n	Grinnell	5.00	5.00
Jan. 24	National Building and Savings association	Boone	10 00	10.00
Jan. 24	Workingmens Building and Savings Ass'n	Clinton	5.00	5 00
Jan. 25	Cass County Loan and Building Ass'n	Atlantic	5.00	5.00
Jan. 25	Atlantic Mutual Building and Loan Ass'n	Atlantic	5.00	5.00
Jan. 25	Mutual Benefit Building and Loan Ass'n	Atlantic	10.00	10 00
Jan. 25	Northwestern Building and Loan Ass'n	Inwood	5.00	5.00
Jan. 25	Villisca Mutual Building and Loan Ass'n	Villisca	5.00	5.00
Jan. 25	Lake City Building and Loan association	Lake City	5.00	5 00
Jan. 26	Workingmens' Building and Loan Ass'n	Belle Plaine	5 00	5.00
Jan. 26	Home Loan and Building association	Fairfield	5.00	5.00
Jan. 26	Waterloo Building and Loan association	Waterloo	5.00	5 00
Jan. 26	Southeastern Iowa Loan association	Eldon	10.00	10 00
Jan. 27	Red Oak Building and Savings association	Red Oak	5 00	5.00
Jan. 27	Dickinson County Building and Loan Ass'n	Spirit Lake	5 00	5.00
Jan. 27	Perpetual Building association	Cedar Rapids	5.00	5.00
Jan. 27	Burlington Building and Loan association	Burlington	5.00	5 00
Jan. 27	Building, Savings and Loan association	Winterset	5.00	5.00
Jan. 27	Eagle Grove Building and Loan Ass'n	Eagle Grove	5.00	5 00
Jan. 27	Eastern Iowa Building and Loan Ass'n	Tipton	10.00	10.00
Jan. 29	Akron Domestic Loan, Building and Loan association	Akron	5.00	5.00
Jan. 29	House Building, Savings and Loan Ass'n.	Hawarden	10 00	10.00
Jan. 31	Boone Building and Loan association	Boone	5.00	5 00
Jan. 31	Acme Savings association	Cedar Rapids	10 00	10.00
Jan. 31	Peoples' Building and Loan association	Ottumwa	5.00	5.00
Jan. 31	Fairfield Loan and Building association	Fairfield	5.00	5 00
Jan. 31	Waverly Building and Loan association	Waverly	5.00	5.00
Jan. 31	Ft. Dodge Savings and Loan association	Ft. Dodge	10.00	10 00
Jan. 31	The Fourth Street Building and Loan association	Clinton	5 00	5.00
Jan. 31	Vinton Saving and Loan association	Vinton	5.00	5.00
Jan. 31	Dubuque Building and Loan association	Dubuque	5.00	5.00
Jan. 31	Germania Building, Loan and Sav Asso	Cedar Falls	5 00	5.00
Jan. 31	Home Building, Loan and Saving Asso	Davenport	5.00	5 00
Jan. 31	Maquoketa Building, Saving and L. Asso	Maquoketa	5.00	5.00
Jan. 31	Perpetual Building and Loan association	Clinton	5.00	5.00

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS—CONTINUED.

Date—1900.	NAME OF ASSOCIATION.	LOCATION.	Filing annual statement.	Total.
Jan. 31	Union Building and Loan association	Clinton	5.00	5 00
Jan. 31	Perry Building and Loan association	Perry	5.00	5.00
Jan. 31	Osage Building and Loan association	Osage	5.00	5.00
Jan. 31	Mechanics Loan and Building association.	Sioux Center	5.00	5.00
Jan. 31	Oskaloosa National B and L. association.	Oskaloosa	10.00	10.00
Jan. 31	Savings, Loan and Building association	Council Bluffs	5.00	5.00
Feb. 1	Hawkeye Savings and Loan association	Des Moines	10.00	10.00
Feb. 1	Casey Savings and Loan association	Casey	5.00	5.00
Feb. 1	Keokuk Loan and Building association	Keokuk	5.00	5.00
Feb. 1	Lee County Loan and Building Asso	Keokuk	5.00	5.00
Feb. 1	Algona Deposit and Loan association	Algona	10.00	10.00
Feb. 1	Cedar Falls Building, Loan and S. Asso	Cedar Falls	5.00	5.00
Feb. 1	Grinnell Building, Loan and S. Asso	Grinnell	5.00	5.00
Feb. 1	Polk County Building and Loan Asso	Des Moines	5.00	5.00
Feb. 1	The Co-operative Bank of Iowa	Des Moines	10.00	10.00
Feb. 1	Iowa Central Building and Loan Asso.	Des Moines	10.00	10.00
Feb. 1	Iowa Central Savings and Loan Asso	Des Moines	10.00	10.00
Feb. 1	Germania Savings and Loan association	Clinton	5 00	5.00
Feb. 1	La Porte Building and Loan association	La Porte City	5.00	5.00
Feb. 1	Cedar Rapids Building and Loan Asso	Cedar Rapids	5 00	5.00
Feb. 1	Silver City Building and Loan association	Silver City	5.00	5.00
Feb. 1	Fort Madison Loan and Building Asso	Fort Madison	5.00	5.00
Feb. 1	Home Building and Loan association.	Shenandoah	5 00	5.00
Feb. 1	Iowa Building and Loan association	Des Moines	10.00	10.00
Feb. 1	Perpetual Building and Loan association.	Waterloo	5.00	5.00
Feb. 1	Equitable Loan company	Ottumwa	10 00	10.00
Feb. 1	Stanton Mutual Loan and Building Asso	Stanton	5.00	5.00
Feb. 1	Peoples Mutual Loan and Building Asso	Waterloo	5 00	5.00
Feb. 1	Home Building and Loan association	Sidney	5.00	5.00
Feb. 1	Cherokee Building and Loan association.	Cherokee	5.00	5.00
Feb. 1	Page County Building and Loan Asso	Clarinda	5.00	5.00
Feb. 1	Appanoose County Building and L. Asso	Centerville	5.00	5.00
Feb. 1	Le Mars Building and Loan association	Le Mars	10.00	10.00
Feb. 1	Linn County Building and Loan Asso	Marion	5.00	5 00
Feb. 1	Workingmen's Building and Loan Asso	Missouri Valley	5.00	5.00
Feb. 8	Avoca Building and Loan association	Avoca	5.00	5.00
Feb. 8	Northwestern Deposit and Invest. Co	Holstein	10.00	10.00
Feb. 8	Council Bluffs Mutual B. and L. Asso	Council Bluffs	5.00	5.00
Feb. 12	Fidelity Loan and Building association	Ottumwa	10 00	10.00
Feb. 12	Ottumwa Loan, Building and S Asso	Ottumwa	5.00	5.00
Feb. 14	Mutual Building and Loan association	Tama	5.00	5.00
Feb. 14	Normal Savings association	Cedar Falls	10 00	10 00
Feb. 14	Cedar Valley Building and Loan Asso	Cedar Falls	5.00	5.00
Feb. 20	Bohemian Building and Loan association.	Cedar Rapids	5.00	5.00
Feb. 21	Iowa Deposit and Loan association	Des Moines	10.00	10 00
Mar. 1	Avoca Building and Loan association	Avoca	5 00	5.00
Mar. 5	Iowa Saving and Loan association	Des Moines	10 00	10.00
Mar. 6	Iowa Businessmen's B. and L Asso	Marshalltown	10.00	10.00
Mar. 6	Home Trust and Savings company	Des Moines	10.00	10.00
Mar. 13	Guaranty Savings and Loan association	Minneapolis	30.00	30.00
Mar. 19	Elgin Building and Loan association	Elgin	5.00	5.00
April 10	Interstate Building and Loan association.	Sioux City	10.00	10.00
April 16	Perpetual Building and Loan association.	Waterloo	5.00	5.00
Sept. 17	Citizens Building and Loan association	Clinton	5.00	5.00
	Total for 1899		$660.00	$ 660.00

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS

By the auditor of the state of Iowa during the year ending December 31, 1900, rendered to the governor.

Date—1901.	NAME OF ASSOCIATION.	LOCATION.	Filing annual statement.	Total.
Jan. 10	Decorah Building and Loan association	Decorah	$ 5.00	$ 5.00
Jan. 10	Polk County Loan and B. association	Des Moines	5.00	5.00
Jan. 11	Spencer Building and Loan association	Spencer	5.00	5.00
Jan. 12	Mason City B. and L. association	Mason City	5.00	5.00
Jan. 15	Ft. Dodge B. and L. association	Ft. Dodge	5.00	5.00
Jan. 17	Home Building and Loan association	Marion	5 00	5.00
Jan. 18	Akron Domestic Local B. Loan ass'n	Akron	5.00	5.00
Jan. 19	Workingmens Building association	Clinton	5.00	5.00
Jan. 22	Waverly B. and L. association	Waverly	5.00	5.00
Jan. 22	Union Building association	Clinton	5.00	5.00
Jan. 22	Sanborn Building and Loan association	Sanborn	5.00	5.00
Jan. 22	South Eastern Iowa Loan association	Eldon	10.00	10.00
Jan. 22	Merchants and Mechanics L. &B. ass'n	Davenport	5.00	5.00
Jan. 22	Eagle Grove B. and L. association	Eagle Grove	5.00	5.00
Jan. 23	Vinton Savings L. and B. association	Vinton	5.00	5.00
Jan. 23	La Porte Building and Loan ass'n	La Porte City	5.00	5 00
Jan. 23	Oskaloosa Nat'l B. L. & Investm't ass'n	Oskaloosa	10.00	10.00
Jan. 23	Normal Savings and Loan association	Cedar Falls	10 00	10.00
Jan. 24	Davenport Co-operative Bank	Davenport	10.00	10.00
Jan. 24	Red Oak Building and Savings ass'n	Red Oak	5.00	5.00
Jan. 25	Peoples Building and Savings ass'n	Ottumwa	5.00	5.00
Jan. 26	Savings, Loan and Building association	Council Bluffs	5.00	5 00
Jan. 26	Le Mars Building and Loan association	Le Mars	10.00	10.00
Jan. 28	House Building, Saving and Loan ass'n	Hawarden	10.00	10.00
Jan. 29	National Building and Savings ass'n	Boone	10.00	10.00
Jan. 29	Home Loan and Building association	Fairfield	5.00	5.00
Jan. 29	Dubuque Building and Loan associat'n	Dubuque	5.00	5 00
Jan. 30	Waterloo Building and Loan associat'n	Waterloo	5.00	5.00
Jan. 30	Peoples Mut. Building and Loan ass'n	Waterloo	5.00	5.00
Jan. 30	Home Building, Loan and Sav. ass'n	Davenport	5.00	5.00
Jan. 30	Building, Loan and Savings association	Winterset	5.00	5.00
Jan. 30	Mutual Loan and Savings association	Tama	5.00	5 00
Jan. 30	Workingmens Building and Loan ass'n	Belle Plaine	5.00	5.00
Jan. 30	Villisca Mut. Loan and Building ass'n	Villisca	5.00	5.00
Jan. 30	Mutual Home Loan and Sav. associat'n	Grinnell	5.00	5.00
Jan. 30	Cedar Rapids Building and Loan ass'n	Cedar Rapids	5.00	5.00
Jan. 30	Page County Building and Loan ass'n	Clarinda	5.00	5.00
Jan. 30	Emmetsburg Building and Loan ass'n	Emmetsburg	5.00	5.00
Jan. 30	Maquoketa Building and Savings ass'n	Maquoketa	5.00	5.00
Jan. 31	Avoca B. and L. association	Avoca	10 00	10.00
Jan. 31	Cass County L. and B association	Atlantic	5.00	5.00
Jan. 31	Mutual Benefit, B. and L. association	Atlantic	10.00	10.00
Jan. 31	Cedar Falls B. and L. association	Cedar Falls	5.00	5.00
Jan. 31	Algona Dep. and L. association	Algona	10.00	10.00
Jan. 31	Boone B. and L. association	Boone	5.00	5.00
Jan. 31	Iowa Cent. al S. and L. association	Des Moines	10 00	10.00
Jan. 31	Iowa Central B. and L. association	Des Moines	10.00	10.00
Jan. 31	Iowa B. and L. association	Des Moines	10.00	10.00
Jan. 31	Iowa Dep. and L. association	Des Moines	10 00	10.00
Jan. 31	Fourth Street Building association	Clinton	5.00	5 00
Jan. 31	Davenport L., B. and S. association	Davenport	5.00	5.00

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS—CONTINUED.

Date, 1901.		NAME OF ASSOCIATION.	LOCATION.	Filing annual statement.	Total.
Feb.	1	Co-operative Bank of Iowa	Des Moines	10.00	10.00
Feb.	1	Appanoose County L. and B ass'n	Centerville	5 00	5 00
Feb.	1	Northwestern Dep. and Investmen Co	Holstein	10.00	10.00
Feb.	1	Ceder Valley B. and L. associationt	Cedar Falls	5.00	5.00
Feb.	1	Grinnell B and L association	Grinnell	5.00	5 00
Feb.	1	Hawkeye S. and L association	Des Moines	10.00	10.00
Feb.	1	Mechanics Building association	Sioux City	5 00	5 00
Feb.	1	Home B. and L. association	Shenandoah	5 00	5.00
Feb.	2	Perpetual Building association	Cedar Rapids	5.00	5.00
Feb.	2	Iowa S and L association	Des Moines	10 00	10.00
Feb.	2	Perpetual B. and L association	Waterloo	5 00	5.00
Feb.	2	Fairfield L. and B association.	Fairfield	5 00	5.00
Feb.	2	Home Saving and Trust company	Des Moines	10 00	10 00
Feb.	2	Northwestern B and L. association	Inwood	5.00	5.00
Feb.	2	Perry Building and Loan association	Perry	5.00	5.00
Feb.	2	Germania S. and L. association	Clinton	5.00	5.00
Feb.	4	Eastern Iowa B. and L association	Tipton	10.00	10.00
Feb.	4	Coun il Bluffs Mut. B. and L. ass'n	Council Bluffs	5 00	5 00
Feb.	4	Washington L. and B. association	Washington	5 00	5 00
Feb.	4	Intersta e B. and L. association	Sioux City	10 00	10 00
Feb.	4	Stanton Mut. L. and B. association	Stanton	5.00	5.00
Feb.	4	Bohemian B and L. association	Cedar Rapids	5 00	5.00
Feb.	4	Germania B. and L. association	Cedar Falls	5 00	5.00
Feb.	6	Iowa Business Mens B. and L ass'n.	Marshalltown	10 00	10.00
Feb.	7	Workingmens B. and L. association	Missouri Valley	5.00	5 00
Feb.	8	Linn County B. and L. association	Marion	5 00	5.00
Feb.	9	Equitable Loan Company	Ottumwa	10.00	10.00
Feb	9	Perpetual Building association	Clinton	5.00	5.00
Feb.	14	Keokuk L. and B. association	Keokuk	5 00	5.00
Feb.	14	Lee County L. and B. association	Keokuk	5.00	5 00
Feb.	15	Ottumwa L., B. and S. association	Ottumwa	5.00	5.00
Feb.	15	Fidelity L. and B. association	Ottumwa	10.00	10.00
Feb.	16	Ft. Madison L. and B. association	Ft Madison	5 00	5.00
Feb.	18	Home Building and Loan association	Sidney	5 00	5.00
Feb.	21	Citizens Building association	Clinton	5.00	3 00
Mar.	26	Elgin Building and Loan association	Elgin	5 00	5 90
		Total		$ 555.00	$ 555.00

AMOUNT PAID CLERKS IN BUILDING AND LOAN DEPARTMENT.

E. L. CAMP, *Account Building and Loan Department.*

1899.		
Jan.,	To warrant	$ 100 00
Feb.,	To warrant	100 00
March,	To warrant	100.00
April,	To warrant	100.00
May,	To warrant	100.00
June,	To warrant	100.00
July,	To warrant	100.00

T. J. WILCOX, *Account Building and Loan Department.*

Aug.,	To warrant	100.00
Sept.,	To warrant	100.00
Oct.,	To warrant	100.00
Nov.,	To warrant	100.00
Dec.,	To warrant	100.00
1900.		
Jan.,	To warrant	100.00
Feb.,	To warrant	100.00
March,	To warrant	100.00
April,	To warrant	100.00
May,	To warrant	100.00

M. M. ROBERTSON, *Account Building and Loan Department.*

June,	To warrant	100.00
July,	To warrant	100.00
Aug.,	To warrant	100.00
Sept.,	To warrant	100 00
Oct.,	To warrant	100.00
Nov.,	To warrant	100 00
Dec.,	To warrant	100.00
	Grand Total for period	$2,400 00

The following statements show the condition of the twenty-four Domestic and sixty-three Domestic Local Building and Loan Associations transacting business in the state, during the year ending December 31, 1900:

AKRON DOMESTIC LOCAL BUILDING AND LOAN ASSOCIATION.

Located at Akron.

Re-incorporated October, 1896. Commenced business February, 1889.

J. F. KENNEDY, *President*. M. A. AGNES, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 633.59	Loans on real estate	$ 2,350.00
Dues installment stock	4,990.00	Loans on stock pledged	2,000.00
Interest	1,486.45	Installment stock withdrawn	2,104.50
Fines	.80	Matured stock withdrawn	1,000.00
embership fees	24.50	Int. or profits paid on st'k with'rwn	423.06
Transfer fees	3.50	Expenses--salaries	55.00
Loans repaid	1,550.00	Expenses--general	26.50
Other receipts:		Printing and supplies	4.20
Sale of books	.70	Bills payable	77.13
		Cash on hand and in treasury	649.15
Total receipts	8,689.54	Total disbursements	$ 8,689.54

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 15,650.00	Paid in on installment stock	$ 16,014.00
Loans on stock pledged	2,900.00	Profits, (divided)	3,232.01
Interest earned and unpaid	17.50	Profits, (undivided)	.04
Other assets:			
Dues on installm't stock not paid	30.00		
Cash on hand and in treasury	649.15		
Total assets	$ 19,246.65	Total liabilities	$ 19,246.05

*APPANOOSE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Centerville.

Incorporated April 7, 1890. Commenced business April. 1890.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 848.78	Loans on real estate	$ 125.00
Dues installment stock	2,295.50	Loans on stock pledged	110.00
Premium	437.10	Installment stock withdrawn	522.00
Interest	1,424.98	Interest or profits paid on stock withdrawn	191.43
Fines	158.59	Taxes and insurance paid	18.14
Loans repaid	28,785.04	Expenses—salaries	495.00
Taxes and insurance repaid	18.93	Expenses—general:	
Rent	88.00	Printing and supplies	23.00
		Postage	10.05
		Repairs	21.60
		Bills payable	1,800.00
		Filing fee	5.00
		Other disbursements:	
		Stock value, credited on loans	19,187.27
		Dividends on amount due on stock	8,571.52
		Premium returned	3.00
		Interest returned	10.80
		Cash on hand and in treasury	2,962.21
Total receipts	$34,056.92	Total disbursements	$ 34,056.92

* In process of liquidation.

BOONE BUILDING AND LOAN ASSOCIATION,

Located at Boone.

Incorporated November 30, 1886. Commenced business January, 1887.

J. G. WALLACE, *President*. F. D. GAY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 1 329.90	Incorporated loan last year	$ 580.35
Dues installment stock	2,921.00	Loans on real estate	3,200.00
Interest	1,236.34	Loans on stock pledged	1,082.00
Fines	2 72	Installment stock withdrawn	6,264.50
Membership fees	3.00	Matured stock withdrawn	4,500.00
Loans repaid	7,960.00	Interest or profits paid on stock withdrawn	2,078.96
Taxes and insurance repaid	35 43	Taxes and insurance paid	141.33
Sales real estate during year	3,757.92	Expenses—salaries:	
Bills payable	2,595.00	Officers	133.84
Other receipts:		Office help	25.00
Rent	10.00	Expenses—general:	
		State	5.00
		Advertising	3 00
		Legal service	1.25
		Printing and supplies	13 26
		Bills payable	1,610.00
		Bills payable, interest	127.78
		Other disbursements:	
		Refund (paid twice on real est.)	42.50
		Cash on hand and in treasury	42.54
Total receipts	$19,851.31	Total disbursements	$ 19,851.31

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$14,200 00	Paid in on installment stock	$ 13,367.50
Loans on stock pledged	5,297 00	Installments paid in advance	22 00
Interest earned and unpaid	180 69	Profits (undivided)	3 710.67
Due for insurance and taxes from borrowers	68 00	Surplus (if any)	219.75
Other assets:		Bills payable	3,090.00
Safe and supplies	200.00	Other liabilities: Interest accrued not due	119.31
Delinquent dues	541.00		
Cash on hand and in treasury	42.54		
Total assets	$20 529.23	Total liabilities	$ 20,529.23

BOHEMIAN BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Incorporated January 1, 1892. Commenced business January 1, 1892.

J. W. KOUBA, *President* JAN. J. HUBEK, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DILBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 2,324.10	Loans on real estate	$ 12,150.00
Dues installment stock	18,394.69	Installment stock withdrawn	10,349 92
Interest	2,487.60	Full and prepaid stock withdrawn	7,850.00
Fines	5.65	Interest paid	10.02
Membership fees	61.00	Expenses—Salaries:	
Loans repaid	7,850.00	Attorney's fees	12.70
Other receipts:		Secretary	120.00
Sale of membership books	9.00	Directors	56 85
		Expenses—General:	
		Office rent	36.00
		Advertising	5 25
		Safety box	10.00
		Printing and supplies	4.90
		Miscellaneous	5.00
		Examination of books	7 00
		Postage	1.22
		State fees	5.00
		Cash on hand and in treasury	511.16
Total receipts	$31,135 04	Total disbursements	$31,135 04

ASSETS.	AMOUNT	LIABILITIES.	AMOUNT
Loans on real estate	$ 35,950.00	Paid in on installment stock	$ 35,149 87
Expense on last half year	109.31	Profits (divided) last half year	1,393 56
Cash on hand and in treasury	511.16	Profits (undivided)	27.04
Total assets	$ 36,570.47	Total liabilities	$ 36,570.47

BUILDING, SAVINGS AND LOAN ASSOCIATION.

Located at Winterset.

Incorporated January 1, 1889. Commenced business January 1, 1889.

C. C. SCHWARNER, *President*. W. O. LUCAS, *Secretary*.

Annual statement for the year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal y.	$ 1,716.62	Loans on real estate	$ 5,200.00
Dues installment stock	6,809.00	Loans on stock pledged	3,185.50
Premium	306.83	Installment stock withdrawn	7,971.00
Interest	2,166.00	Interest or profits paid on stock withdrawn	3,294.03
Fines	30.03	Taxes and insurance paid	3.60
Membership fees	17.30	Expenses--Salaries, secretary	150.00
Transfer fees	4.75	Expenses--general, auditing committee	6.00
Profits on withdrawals	43.13	Legal service	15.00
Loans repaid	9,175.00	Printing and supplies	34.01
Taxes and insurance repaid	71.50	Bills payable	2,200.00
Sales real estate during year on contract	162.44	Cash on hand and in treasury	643.46
Bills payable	2,200.00		
Total receipts	$22,702.60	Total disbursements	$ 22,702.60

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$26,455 00	Paid in on installment stock	$ 24,918.00
Loans on stock pledged	2,857 50	Installments paid in advance	37.00
Premium earned and unpaid	17.71	Profits (divided)	7,915.37
Interest earned and unpaid	157.85	Profits (undivided)	25.75
Real estate acquired	2,729.17		
Due for insurance and taxes from borrowers	35.43		
Cash on hand and in treasury	643.46		
Total assets	$32,896.12	Total liabilities	$ 32,896.12

CASS COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Atlantic.

Incorporated May 9, 1888. Commenced business May 9, 1888.

J. M. EMMERT, *President*. GEO. E. PENNELL, *Secretary*.

Annual statement for fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 274.10	Loans on real estate	$ 5,321.79
Dues installment stock	1,511.40	Matured stock withdrawn	4,249.00
Premium	413.09	Interest or profits paid on stock withdrawn	2,553.27
Interest	802 39	Expenses—salaries: Officers	250.00
Fines	15.51	Expenses—general	9.60
Loans repaid	8,964.50	Earnings credited to expense	226.59
Sales real estate during year	1,222 56	Real estate	1,015.73
Expense fund, (dues, etc.)	226.59	Cash on hand and in treasury	59.80
Profit and loss	255.64		
Total receipts	$ 13,685.78	Total disbursements	$ 13,685.78

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 5,817.43	Paid in on installment stock	$ 6,036.40
Real estate acquired	2,025 76	Interest	1,364.85
Other assets: Expense account	1,091.14	Premium	1,316.96
Cash on hand and in treasury	59.80	Fines	269.42
		Transfer	6.50
Total assets	$ 8,994.13	Total liabilities	$ 8,994 13

CEDAR FALLS BUILDING, LOAN AND SAVING ASSOCIATION.

Located at Cedar Falls.

Re-incorporated, 1900. Commenced business, February, 1882.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$14,359.59	Loans on real estate	$ 26,750.00
Dues installment stock	22,535 50	Installment stock withdrawn	16,203.47
Premium	895.00	Matured stock withdrawn	13,653 88
Interest	10,076.57	Interest or profits paid on stock withdrawn	12,006.08
Fines	77.57	Taxes and insurance paid	96.91
Membership fees	66.95	Expenses—salaries:	
Loans repaid	34,030.00	Secretary	650.00
		Auditor	75.00
		Premium refund	712.00
		Expenses--general:	
		Office rent	100 00
		Legal service	54 00
		Printing and supplies	28.00
		Release mortgages	21.00
		Other disbursements	15 45
		Cash on hand and in treasury	11,675.39
Total receipts	$82,041.18	Total disbursements	$ 82,041.18

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$143,750 00	Paid in on installment stock	$ 113,253 00
Interest earned and unpaid	2,024.19	Premium paid in advance	2,978.00
Due for insurance and taxes from borrowers	96.91	Profits (divided)	41,035 00
Other assets:		Profits (undivided)	476.53
Furniture and fixtures	196.04		
Cash on hand and n treasury	11,675.39		
Total assets	$157,742.53	Total liabilities	$ 157,742.53

CEDAR RAPIDS BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Re-incorporated August 24, 1896. Commenced business September 5, 1890.

T. C. MUNGER, *President*. CHAS. L. WOODMAN, *Secretary*

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 139.95	Loans on real estate	$ 50,520.10
Dues installment stock	69,276.42	Loans on stock pledged	5,722.00
Premium	9,398.56	Installment stock withdrawn	70,837.11
Interest	127.75	Bank loan	9,500.00
Fines	23.25	Real estate	199.78
Loans repaid	45,738.00	Interest	329.34
Bills payable	13,500.00	Fees	70.27
Other receipts:		Expenses—salaries:	
Real estate	304.70	Officers	593.30
Fees for drawing and recording mortgages	136.51	Traveling:	
		Directors	108.50
		Expenses—general:	
		Office rent	150.00
		Advertising	80
		Legal service	5.00
		Printing and supplies	134.95
		Insurance office fixtures	1.50
		Furniture and fixtures	40.10
		B. and L. league dues	4.00
		State and county reports	5.75
		Other disbursements:	
		Bonds	29.75
		Cash on hand and in treasury	392.89
Total receipts	$138,645.14	Total disbursements	$138,645.14

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$131,950.00	Paid in on installment stock	$ 77,117.86
Loans on stock pledged	1,855.00	Incompleted loans	954.14
Interest earned and unpaid	765.68	Profits (divided)	54,521.48
Real estate acquired	2,277.85	Profits (undivided)	821.74
Other assets:		Surplus, contingent fund	65.00
Fines unpaid	40.85	Bills payable, bank loan	4,000.00
Furniture and fixtures	252.40	Other liabilities:	
Cash on hand and in treasury	392.89	Due directors	7.00
		Due printing and supplies	47.45
Total assets	$137,534.67	Total liabilities	$137,534.67

CEDAR VALLEY BUILDING AND LOAN ASSOCIATIOM.

Located at Cedar Falls.

Incorporated August 1, 1891. Commenced business August 1, 1891.

H. C. HEMENWAY, *President.* W. F. M. AITKEN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 2,553.95	Loans on real estate	$ 15,190.00
Dues installment stock	10,430.50	Installment stock withdrawn	2,841 02
Premium	110 00	Taxes and insurance paid	38 87
Interest	5,304.27	Expenses—salaries	252.50
Fines	37.95	Expenses—general	16 40
Membership fees	4.00	Legal service	25.00
Transfer fees	1.50	Printing and supplies	24 35
Loans repaid	1,940 00	Advance payments	40 77
Taxes and insurance repaid	53 13	Paid on incompleted loans	530 75
		Premiums refunded	26 50
		Cash on hand and in treasury	1,449.27
Total receipts	$ 20,435.30	Total disbursements	$ 20,435.30

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 83,500 00	Paid in on installment stock	$ 81,312.70
Interest earned and unpaid	866.85	Installments paid in advance	124.43
Due for insurance and taxes from borrowers	43.76	Premium paid in advance	4,422 75
Cash on hand and in treasury	1,449.27		
Total assets	$ 85,859.88	Total liabilities	$ 85,859 88

CITIZENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated April 22, 1893. Commenced business April 28, 1893.

T. C. HANNAHER, *President.* W. E. BUELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 59.14	Loans on real estate	$ 1,000 00
Dues installment stock	2,488.60	Loans on stock pledged	80.00
Interest	415.91	Installment stock withdrawn	5,317.45
Fines	11 32	Expenses—Salaries, secretary	100.00
Membership fees	75	Loss on real estate sold	1,149.18
Loans repaid	2,488.40	Postage and exchange	1 90
Sales real estate during year, including rents	2,332.18	Advertising	21.60
		Legal service	40.00
		Expense on real estate	34 67
		Taxes	12.17
		Miscellaneous	8.80
		Cash on hand and in treasury	30.53
Total receipts	$ 7,796.30	Total disbursements	$ 7,796.30

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 4,900.00	Paid in on installment stock	$ 5,103.09
Loans on stock pledged	313 68	Profits (undivided)	47 41
Cash on hand and in treasury	30.53	Guaranty fund	93.71
Total assets	$ 5,244.21	Total liabilities	$ 5,244.21

COUNCIL BLUFFS MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Council Bluffs.

Incorporated January. 1895. Commenced business January, 1895.

F. L. REED, *President.* J. M. FENLON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 488.59	Loans on real estate	$ 5,776.50
Dues installment stock	4,251.29	Loans on stock pledged	550.00
Prepaid stock	2,300.00	Installment stock withdrawn	1,271.13
Interest	876.07	Full and prepaid stock withdrawn	800.00
Fines	5.65	Int. or profits p'd on st'k withd'n	92.26
Loans repaid	2,857.40	Office help	120.00
		Printing and supplies	2.35
		Secretary of State	10.30
		Cash on hand and in treasury	2,156.46
Total receipts	$10,779.00	Total disbursements	$ 10,779.00

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 9,596.00	Paid in on installment stock	$ 8,455.55
Loans on stock pledged	1,000.00	Paid in on prepaid stock	2,600.00
Furniture	38.00	Profits, (divided)	1,929.26
Books and stationery	119.84	Reserve	56.37
Interest paid on paid-up stock	130.88		
Cash on hand and in treasury	2,156.46		
Total assets	$13,041.18	Total liabilities	$ 13,041.18

DAVENPORT LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated, September 15, 1896. Commenced business, June, 1877.

HENRY EGBERT, *President*. JOE SHOREY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 1,982.35	Loans on real estate	$ 46,470.00
Dues installment stock	51,813.00	Loans on stock pledged	12,270.00
Interest	20,676.86	Installment stock withdrawn	53,615.00
Fines	689.50	Matured stock withdrawn	7,400.00
Transfer fees	13.50	Interest or profits paid on stock withdrawn	22,563.30
Profits on withdrawals	599.96	Real estate acquired	1,154.31
Loans repaid	72,417.45	Tax sales	149.44
Sales	172.44	Repairs on real estate	419.36
Sales real estate during year	1,700.00	Expenses--	
Loss on real estate sold	116.75	Salaries	926.00
Rents on property acquired	530.00	Directors	78.00
		General	5.00
		Office rent	170.00
		Advertising	4.00
		Legal service	38.10
		Printing and supplies	44.15
		Sundries	104.01
		Furniture and fixtures	5.75
		Loss on real estate sold	116.75
		Other disbursements--	
		Postage	23.00
		Cash on hand and in treasury	5,115.64
Total receipts	$150,671.81	Total disbursements	$ 150,671.81

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$262,695.62	Paid in on installment stock	$ 229,057.00
Loans on stock pledged	12,491.00	Installments paid in advance	289.00
Dues earned and unpaid	1,013.00	Interest paid in advance	98.74
Interest earned and unpaid	972.87	Profits (divided)	59,504.68
Fines earned and unpaid	81.45		
Real estate acquired	6,450.19		
Tax certificates	129.65		
Cash on hand and in treasury	5,115.64		
Total assets	$288,949.42	Total liabilities	$ 288,949.42

DECORAH BUILDING AND LOAN ASSOCIATION.

Located at Decorah.

Incorporated October 1, 1891. Commenced business October 1, 1891.

A. K. BAILEY, *President*. E. J. CURTIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 24.02	Installment stock withdrawn	$ 1,582.35
Dues installment stock	3,173.40	Int'st or profits p'd on st'k withd'n	93.29
Interest	1,043.71	Office help	240 00
Fines	4.60	Printing and supplies	14.58
Transfer fees	1.00	Bills payable	5,127.33
Loans repaid	3,000.00	Other disbursements	165.60
Profit and loss	56 49	Cash on hand and in treasury	80 07
Total receipts	$ 7,303.22	Total disbursements	$ 7,303 22

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$13,350 00	Paid in on installment stock	$ 11,937.96
Cash on hand and in treasury	80 07	Profits (undivided)	1,192 11
		Contingent fund	300.00
Total assets	$13,430.07	Total liabilities	$ 13,430 07

DUBUQUE BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated February 1, 1876. Commenced business February 1, 1876.

HUGH CORRANCE, *President.* C. H. REYNOLDS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 7,484.26	Loans on real estate	$ 94,610 70
Dues installment stock	106,312 50	Loans on stock pledged	24,808.20
Interest	18,678.95	Installment stock withdrawn	48,503.50
Fines	138.38	Matured stock withdrawn	18,466.00
Membership fees	114.83	Interest on profits paid on stock withdrawn	8,843.12
Transfer fees	3.35	Taxes and insurance paid	522.30
Loans repaid, real estate and stock pledged	79,335.53	Expenses—Salaries:	
Taxes and insurance repaid	374.98	Officers	1,425 00
Sales real estate during year	1,296.33	Traveling	47.59
Bills payable	5,000.00	Directors	648 00
Sundry commissions	693.02	Office help	855.00
		Expenses—General:	
		Office rent	399.96
		Advertising	79.00
		Printing and supplies	501.45
		Furniture and fixtures	2.00
		Taxes and insurance paid	384 49
		Auditors	60.00
		Secretary's bond	15.00
		Bills payable	5,000.00
		Interest on bills payable	55.98
		Accounts in process of settlement	1,010 40
		Cash on hand and in treasury	12,454 65
		Real estate	739.79
Total receipts	$219,432.13	Total disbursements	$210,432.13

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$317,345.61	Paid in on installment stock	$329,721.50
Loans on stock pledged	26,163 50	Installments paid in advance	1,906.00
Interest earned and unpaid	6,343.02	Interest paid in advance	149.00
Real estate acquired	13,238.61	Profits (undivided)	46,808.24
Due for insurance and taxes from borrowers	1,202.35	Surplus (if any), guaranty fund	4,300.00
Delinquent dues	5,937.00		
Furniture and fixtures	200.00		
Cash on hand and in treasury	12,454.65		
Total assets	$382,884.74	Total liabilities	$382,884.74

EMMETSBURG BUILDING AND LOAN ASSOCIATION.

Located at Emmetsburg.

Incorporated June 8, 1888. Commenced business July 8, 1888.

ROBERT SHRA, *President*. A. J. BURT, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS	AMOUNT	DISBURSEMENTS	AMOUNT
Cash in treasury at commencement of fiscal year	$ 1,442.71	Loans on real estate	$ 9,750.00
Dues installment stock	16,043.00	Installment stock withdrawn	400.00
Other kinds of stock	.....	Matured stock withdrawn	9,303.40
Interest	4,082.45	Interest or profits paid on stock withdrawn	62.38
Fines	32.95	Expenses—salaries	150.00
Membership fees	103.00	Expenses—general	15.00
Transfer fees	8.00	Printing and supplies	17.06
Loans repaid	2,800.67	Bills payable	2,124.79
Other receipts:		Other disbursements:	
Loan fees	65.00	Cash on hand and in treasury	2,755.15
Total receipts	$24,577.78	Total disbursements	$24,577.78

ASSETS	AMOUNT	LIABILITES	AMOUNT
Loans on real estate	$50,750.00	Paid in on installment stock	$44,228.00
Other assets:		Installments paid in advance	208.00
Delinquent dues	800.67	Interest paid in advance	126.00
Expense account	182.06	Profits (divided)	5,695.12
Office safe	100.00	Profits (undivided)	1,448.73
Cash on hand and in treasury	2,755.18	Expense fund	182.06
		Bills payable	2,700.00
Total assets	$54,587.91	Total liabilities	$54,587.91

EAGLE GROVE BUILDING AND LOAN ASSOCIATION.

Located at Eagle Grove.

Incorporated March 27, 1885. Commenced business May 4, 1885.

R. M. SMALEPAGE, *President*. G. A. VAUGHN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$11,168.99	Loans on real estate	$ 5,415.00
Dues installment stock	4,066.23	Installment stock withdrawn	13,651.05
Premium	389.13	Expenses—salaries	156.00
Interest	1,733.08	Expenses—general	18.51
Fines	34.56	Legal service	5.00
Membership fees	2.25	Bills payable	28.55
Loans repaid	3,300.61	Cash on hand and in treasury	1,433.80
Overdrafts returned	13.06		
Total receipts	$20,707.91	Total disbursements	$ 20,707.91

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$19,850.00	Paid in on installment stock	$ 20,685.58
Premium earned and unpaid / Interest earned and unpaid	331.20	Profits (undivided)	882.97
Bills payable	28.55	To secretary	75.00
Cash on hand and in treasury	1,433.80		
Total assets	$21,643.55	Total liabilities	$ 21,643.55

ELGIN BUILDING AND LOAN ASSOCIATION.

Located at Elgin.

Incorporated October, 1891. Commenced business October, 1891.

E. BENSON, *President*. C. G. GRAHAM, *Secretary*.

Annual statement for the fiscal year ending December 31, 1901.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 582 42	Loans on real estate	$ 500 00
Dues installment stock	316.80	Loans on stock pledged	50 00
Interest	142.86	Installments on stock withdrawn	1,655 06
Transfer fees	52 67	Interest or profits paid on stock withdrawn	243.17
Loans repaid	1,595.33	Taxes and insurance paid	116.51
Rent on property acquired	298.75	Expenses—salaries	51.00
Commissions returned	6.00	Traveling expenses	5.55
		Expenses—general:	
		Oders held over from 1899	228.79
		Sundry items	10.40
		Cash on hand and in treasury	134.35
Total receipts	$ 2,994.83	Total disbursements	$ 2,994 83

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 1,477 20	Paid in on installment stock	$ 6,068.21
Loans on stock pledged	785 00	Profits, (divided)	2,076.81
Interest	262 36	Profits, (undivided)	262 30
Real estate acquired	4,844 27	Due bank on overdraft	18 72
Due for insurance and taxes from borrowers	56 75		
Bills receivable	866 17		
Cash on hand and in treasury	134 35		
Total assets	$ 8,426 10	Total liabilities	$ 8,426.10

FAIRFIELD LOAN AND BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated April, 1883. Commenced business April 20, 1883.

J. C. THORNE, *President*. FRANK LIGHT, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 2,410 94	Installment stock withdrawn	$ 32,739 01
Dues installment stock	17,485.34	Interest or profits paid on stock withdrawn	11,998.16
Premium	1,367.00	Taxes and insurance paid	55.72
Interest and rent	5,468 27	Expenses—salaries	500 00
Fines	35 73	Office rent	40.00
Transfer fees	1.50	Advertising	61.39
Loans repaid	19,250.00	Bills payable	12,400 00
Expense fund (dues, etc)	6.00	Other disbursements -interest	164 86
Bills payable	12,400.00	Cash on hand and in treasury	465 70
Total receipts	$58,424.84	Total disbursements	$ 58,424 84

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$60,175.00	Paid in on installment stock	$ 48,772.31
Real estate acquired	3,310.70	Profits (undivided)	15,179.09
Cash on hand and in treasury	465.70		
Total assets	$63,951 40	Total liabilities	$ 63,951.40

FORT DODGE BUILDING AND LOAN ASSOCIATION.

Located at Fort Dodge.

Incorporated September, 1881. Commenced business October 1, 1881.

J. H. PEARSONS, *President*. J. T. CHENEY, *Secretary*.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 5,517.85	Loans on real estate	$ 23,065.57
Dues installment stock	14,919.00	Installment stock withdrawn	10,591 69
Interest	5,924.58	Matured stock withdrawn	3,900 00
Fines	26.19	Interest or profits paid on stock withdrawn	578.17
Membership fees	35 90	Dividend or interest on stock not withdrawn	4,700 56
Loans repaid	28,707.92	Taxes and insurance paid	16 94
Sales real estate during year	114.00	Officers	360 00
		Office help	180 00
		Legal service	25.00
		Printing and supplies	50.27
		Reserve account	130 00
		Cash on hand and in treasury	11,644 24
Total receipts	$55,245 44	Total disbursements	$ 55,245 44

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 62,107.65	Paid in on installment stock	$ 55,236 74
Premium earned and unpaid	120.00	Installments paid in advance	90 00
Interest earned and unpaid	186.03	Interest paid in advance	34.31
Real estate acquired	89.73	Profits (divided)	18,645.20
Due for insurance from borrowers	45.93	Profits (undivided)	57.33
Cash on hand and in treasury	11,644 24	Reserve account	130.00
Total assets	$ 74,193.58	Total liabilities	$ 74,193.58

FT. MADISON LOAN AND BUILDING ASSOCIATION.

Located at Ft. Madison.

Incorporated, March 15, 1879. Commenced business, May 1, 1879.

F. H. WILKEN, *President*. J. W. ALBRIGHT, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	$ 9,767.00	Loans on real estate	$ 3,900.00
Premium	2,691.20	Loans on stock pledged	1,050.00
Interest	8,588.73	Installment stock withdrawn	29,969.00
Fines	106.70	Interest or profits paid on stock withdrawn	19,864.58
Loans repaid	35,850.00	Taxes and insurance paid	86.70
Other receipts—		Expenses—	
Contingent account	443 50	Salaries	443 34
Rents	254.74	General	100 05
		Bills payable	791.25
		Repairs on real estate	131 82
		Cash on hand and in treasury	1,365.13
Total receipts	$57,701.87	Total disbursements	$ 57,701 87

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$80,050.00	Paid in on installment stock	$ 48,118 00
Loans on stock pledged	200.00	Profits (undivided)	16,909.45
Taxes	153 47	Bills payable	18,650.78
Real estate	3,814.01	Contingent account	1,475.00
Cash on hand and in treasury	1,365.13	Rent account	429 38
Total assets	$85,582.61	Total liabilities	$ 85,582 61

THE FOURTH STREET BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 15, 1873. Commenced business April 15, 1873.

S. C. SEAMAN, *President*. J. L. BOHNSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,481.36	Loans on real estate	$ 200.00
Dues installment stock	1,698.11	Installments on stock withdrawn	9,768.53
Interest	1,321.24	Installments on stock matured	16,123.58
Loans repaid	13,915.00	Interest or profits paid on stock withdrawn	646.98
Taxes and insurance repaid	41.41	Taxes and insurance paid	609.93
Sales real estate during year	16,675.00	Expenses—salaries	977.50
Rents on property acquired	1,073.47	Legal service	623.30
Payments on contracts	306.00	Furniture and fixtures	75.13
		Other disbursements:	
		Repairs on real estate	420.89
		Cash paid to shareholders	5,980.07
		Cash on hand and in treasury	2,085.68
Total receipts	$37,511.59	Total disbursements	$37,511.59

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$17,000.00	Paid in on installment stock	$33,069.03
Loans on stock pledged	1,010.00	Surplus (if any)	9,282.94
Interest	706.61	Borrowers reserve fund	1,928.64
Real estate acquired	20,075.00		
Due for insurance and taxes from borrowers	428.04		
Due on contracts	1,457.60		
Sheriff certificate of sale	1,267.68		
Furniture and fixtures	250.00		
Cash in hand and in treasury	2,085.68		
Total assets	$44,280.61	Total liabilities	$44,280.61

GERMANIA BUILDING LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated April 14, 1892. Commenced business April 15, 1892.

CHAS. J. WILD, *President*. A. WILD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 2,640.62	Loans on real estate	$ 9,100.00
Dues installment stock	7,523 20	Loans on stock pledged	1,000 00
Premium	322 65	Installment on stock withdrawn	3,824.50
Interest	3,428.83	Interest or profit paid on stock withdrawn	629.47
Fines	1.40	Taxes and Insurance paid	39.20
Membership fees	6.50	Expenses—salaries	100.00
Transfer fees	2.00	Expenses—general	77.50
Loans repaid	5,650 00	Printing and supplies	10.34
Bills payable	1,079 00	Bills payable and interest on same	2,713 62
Pass books	3.50	Premium repaid	30.00
Total receipts	$20,657.70	Cash on hand and in treasury	3,133.07
		Total disbursements	$ 20,657.70

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$49,650.00	Paid in on installment stock	$ 40,918 50
Loans on stock pledged	3,052 05	Profits (divided)	16,697 72
Premium earned and unpaid	62.13	Profits (undivided)	6.98
Interest	562 97		
Due for Ins. and taxes from bor'ers	69.70		
Dues earned and uupaid	987 30		
Furniture	100.00		
Undivided profits	5.98		
Cash on hand and in treasury	3,133.07		
Total assets	$57,623.20	Total liabilities	$ 57,623.20

GERMANIA SAVINGS AND LOAN ASSOCIATION.

Located at Clinton.

Incorporated August 27, 1896. Commenced business November 4, 1896.

J. H. WALLIKER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 5,490.10	Installments on stock withdrawn	$ 1,278 94
Dues installment stock	5,389.01	Taxes and insurance paid	588.25
Interest	1,250.93	Officers	855.00
Fines	8.25	Directors	193.25
Deposits	327 74	Expenses—general	6 75
Loans repaid	5,400.00	Repairs	509.24
Taxes and insurance repaid	55.50	Legal service	59.55
Sales real estate during year	450.76	Printing and supplies	16.25
Expense fund	6 85	Furniture, fixtures and rents	23.25
Contracts	748.00	Foreclosures and costs	64 16
Rents	1,339.25	Returned interest	69 01
Miscellaneous	41 26	Annual report	5 00
		Cash on hand and in treasury	5,330.00
Total receipts	$20,507 65	Total disbursements	$ 20,507.65

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$34,800.00	Paid in on installment stock	$ 62,281 36
Loans on stock pledged	235 00	Interest	389.03
Interest	795.76	Profits (undivided)	3,511.33
Real estate acquired	19,458 67	Surplus	646.26
Judgments	893.82		
Due for insurance and taxes from borrowers	1,700.41		
Contracts	2,834.50		
Fines due and unpaid	133 56		
Deposits to cover losses	646.26		
Cash on hand and in treasury	5,330.00		
Total assets	$66.827.98	Total liabilities	$ 66,827.98

GRINNELL BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated September, 1887. Commenced business October 1, 1887.

H. P. PROCTOR, *President*. D. W. BRAINARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 429 63	Loans on real estate	$ 5,875.00
Dues installment stock	10,705.00	Installment on stocks withdrawn	1,597.00
Premium	309.69	Installments on stock matured	1,280.50
Interest	2,321.16	Interest or profits paid on stock withdrawn	665.74
Membership fees	4.90	Taxes and insurance paid	482.99
Loans repaid	3,975.00	Expenses—salaries	170 00
Taxes and insurance repaid	37 24	Expenses—general	11 30
Miscellaneous	90.89	Other disbursments	7.85
		Cash on hand and in treasury	7,783.13
Total receipts	$ 17,873.51	Total disbursements	$ 17,873 51

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 35,100 00	Paid in on installment stock	$ 37,309 75
Real estate acquired	1,356.19	Profits, (divided)	39.00
Due for insurance and taxes from borrowers	385 59	Profits, (undivided)	2,708.92
Cash on hand and in treasury	7,783.13	Surplus	179.00
		Bills payable	4,388.24
Total assets	$ 44,624.91	Total liabilities	$ 44,624.91

HOME BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated Feb. 7, 1894. Commenced business March 1, 1894.

W. M. DOWNIE, *President*. E. J. ESGATE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,225.50	Loans on real estate	$ 19,170.00
Dues installment stock	14,106.77	Installments on stock withdrawn	7,421.24
Full paid stock	7,500.00	Installments on stock matured	18,200.00
Interest	2,624.33	Interest or profits paid on stock withdrawn	49.28
Fines	165 07	Expenses—salaries	200.00
Loans repaid	13,925.00	Expenses - general	3.50
Other receipts:		Advertising	29.20
Bills payable	9,295.00	Other disbursements:	
Sale of pass books	15.50	Bills payable	3,152.78
		Cash on hand and in treasury	631 17
Total receipts	$48,857 17	Total disbursements	$ 48.857.17

Assets.	Amount.	Liabilites.	Amount.
Loans on real estate	$36,695.00	Paid in on installment stock	$ 17,571.43
Interest	49.72	Paid in on full paid stock	7,500.00
Cash on hand and in treasury	631.17	Installments paid in advance	4,850.00
		Interest paid in advance	131.34
		Profits (divided)	887.81
		Bills payable	6,434 81
Total assets	$37,375.89	Total liabilities	$ 37,375.89

HOME BUILDING AND LOAN ASSOCIATION,

Located at Sidney.

C. A. MITCHELL, *President* W. B. WHITE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 331.41	Loans on real estate	$ 2,700.00
Dues installment stock	4,530 47	Installments stock withdrawn	1,123 37
Premium	564.67	Expenses—salaries	150.00
Interest	1,254.98	Expenses—general	5.00
Fines	.75	Cash on hand and in treasury	3,109.46
Membership fees	3.30		
Transfer fees	2.25		
Loans repaid	400.00		
Total receipts	$ 7,087.83	Total Disbursements	$ 7,087.83

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$26,280.00	Paid in on installment stock	$ 21,359.71
Loans on stock pledged	100 00	Installments paid in advance	145.00
Dropped members	11.85	Premium paid in advance	1,122 00
Withdrawal	787.65	Profits, (divided)	6,869 28
Delinquent dues	472.30	Profits, (undivided)	1,086 12
Cash on hand and in treasury	3,109 41	Reserve	179 10
Total assets	$30,761.21	Total liabilities	$ 30,761.21

HOME BUILDING AND LOAN ASSOCIATION.

Located at Shenandoah.

Incorporated July 6, 1896. Commenced business July 11, 1896.

GEO. F. COTRILL, *President*. A. T. IRWIN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at com. of fiscal yr	$ 2,530.73	Loans on real estate	$ 31,609 75
Dues installment stock	15,627.75	Installment stock withdrawn	2,581 50
Full paid stock	4,000 00	Full and prepaid stock withdrawn	200.00
Premium	1,362.80	Int. or profits paid on st'k with'rn	196.01
Interest	3,492 51	Div. or int. on stock not withdrawn	675.00
Fines	52.15	Expenses—salaries:	
Membership fees	59.75	Officers—Secretary	250.00
Transfer fees	3.00	Directors	50.00
Loans repaid	8,650.00	Printing and supplies	32.55
		Other disbursements:	
		Revenue and postage	5.10
		Cash on hand and in treasury	178.78
Total receipts	$35,778 69	Total disbursements	$ 35,778.69

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$68,127.45	Paid in on installment stock	$ 45,863 00
Interest earned and unpaid	485.10	Paid in on full paid stock	13,500.00
Cash on hand and in treasury	178.78	Installments paid in advance	145.25
		Interest paid in advance	25.80
		Profits (divided)	6,503.14
		Profits (undivided)	2,255 31
		Surplus	2.33
		Other liabilities:	
		Interest on paid up stock	3.55
		Directors' salaries	16.50
		Secretary's salary	125 00
Total assets	$ 68,791.33	Total liabilities	$ 68,791.33

HOME LOAN & BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated July 27, 1892. Commenced business July 27, 1892.

A. C. D. BRADSHAW, *President*. ARTHUR G. JORDAN, *Secretary*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treas. at com. of fiscal yr..	$ 1,004.67	Loans on real estate.	$ 3,550.00
Dues installment stock	3,473.58	Loans on stock pledged	200.00
Interest	1,751.87	Installments on stock withdrawn..	406.80
Fines	16.42	Other stocks withdrawn.	3,720 00
Transfer fees	1.15	Int. on profits p'd on st'k with'drn	2,004.55
Loans repaid	4,300.00	Expenses:	
Other receipts:		Salaries	370.36
Bills payable	3,979 40	Printing and supplies	15.00
		Other disbursements:	
		Bills payable	4,043 38
		Cash on hand and in treasury	217.00
Total receipts	$ 14,527.09	Total disbursements	$ 14,527.09

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 21,250.00	Paid in on installment stock	$ 24,467.19
Loans on stock pledged	8,246.43	Profits, (divided)	5,246.24
Cash on hand and in treasury.	217 00		
Total assets	$ 29,713.43	Total liabilities	$ 29,713.43

HOME BUILDING LOAN AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated March, 1890. Commenced business April, 1890.

W. P. HALLIGAN, *President*. J. E. DRISCOLL, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 25.00	Loans on Real estate	$ 16,600.00
Dues installment stock	6,832.50	Installment stock withdrawn	1,244.83
Interest	3,400.95	Interest or profits paid on stock withdrawn	143.72
Fines	92.12	Taxes and insurance paid	20 47
Loans repaid	5,367.70	Expenses—general	410 70
Bills payable	3,050.00	Other disbursements:	
Other receipts:		Real estate	401.96
Real estate	643.50	Cash on hand and in treasury	588.09
Total receipts	$19,409.77	Total disbursements	$ 19,409.77

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$61,889 42	Paid in on installment stock.	$ 46,466.25
Interest earned and unpaid	832.56	Paid in on full paid stock	1,900.00
Real estate acquired	5,775.00	Installments paid in advance	77.50
Unpaid dues	1,254.00	Bills payable	3,050.00
Unpaid fines	293 16	Net gain	19,138 48
Cash on hand and in treasury	588.09		
Total assets	$70,632.23	Total liabilities	$ 70,632.23

KEOKUK LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated March 2, 1872. Commenced business March 2, 1872.

SAMUEL E. CARRY, *President*. J. A. M. COLLINS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year.	$ 71 41	Loans on real estate	$ 26,980 27
Dues installment stock	27,234.85	Matured stock withdrawn	11,575.75
Premium	5,076.34	Interest or profits paid on stock withdrawn	7,835.42
Interest	16 951.88	Taxes and insurance paid	2,744.17
Entrance fees	110.60	Expenses—salary secretary	1,507 50
Loans repaid	17,400.00	Office help	500.40
Taxes and insurance repaid	3,292.76	Furniture and fixtures.	405.15
Expense fund (dues, etc.)	864 72	Bills payable	43,955.65
Borrowed money.	30,823.60	Other disburseme'ts, miscellane'us	416.00
Returned salary by secretary	157.50	Cash on hand and in treasury	6,073.35
Total receipts	$101 993.66	Total disbursements	$101,993 66

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$194,391.04	Paid in on installment stock	$101,127.20
Real estate acquired	1,900.00	Profits (undivided)	64,338 80
Due for insurance and taxes from borrowers	2,980 47	Bills payable	39,878.86
Cash on hand and in treasury	6,073.35		
Total assets	$205,344.86	Total liabilities	$205.344.86

LA PORTE BUILDING AND LOAN ASSOCIATION.

Located at La Porte City.

Incorporated March 17, 1884. Commenced Business April 2, 1884.

Annual Statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 257.08	Loans and real estate	$ 1,700 00
Dues Installment Stock	3,599.00	Installments on stock withdrawn.	1,207.50
Premium	110.00	Interest on profits paid on stock withdrawn	168.52
Interest	1,393.88	Taxes and insurance paid	4.75
Fines	2.20	Expenses—salaries	165.00
Membership fees	6.50	Expenses—general	44.20
Transfer fees	2.50	Other disbursements	15.95
Other receipts	1.95	Cash on hand and in treasury	2,007.19
Total receipts	$ 5,373.11	Total disbursements.	$ 5,373.11

Assets.	Amount.	Liabilities	Amount.
Loans and real estate	$20,045.00	Paid in on installment stock	$17 588 00
Interest	42.50	Profits (divided)	4,836.13
Real estate acquired	300.00	Profits undivided	3.56
Fines and dues unpaid.	33.00		
Cash on hand and in treasury	2,007.19		
Total Assets	$22,427.69	Total Liabilities	$22.427.69

LEE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated ..... Commenced business .....

SAMUEL E. CASEY, *President*. J. A. M. COLLINS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Dues installment stock	24,194.95	Overdraft	$ 41.50
Premium	4,736.05	Loans on real estate	30,781.56
Interest	15,103.79	Installments on stock withdrawn.	32,224.35
Membership fees	156.75	Int. or profits paid on st'k with'awn	25,441.28
Loans repaid	47,247.86	Taxes and insurance paid	1,297.91
Taxes and insurance repaid	1,813.97	Expenses, salaries, secretary	1,508.00
Expense fund	507.00	Office help	475.45
Other receipts.		Furniture and fixtures and miscellaneous	216.55
Bills payable	35,743.99	Other disbusements.	
Salary returned by secretary	158.00	Bills payable	36,924.18
		Expense fund	463.72
		Cash on hand and in treasury	287.86
Total receipts	$129,662.36	Total disbursements	$ 129,662.36

Assets.	Amount.	Assets.	Amount.
Loans on real estate	$175,865.07	Paid in on installment stock	$ 85,594.06
Real estate acquired	600.00	Profits (undivided)	43,833.00
Tax Certificates	1,755.83	Other liabilities.	
Cash on hand and in treasury	287.86	Bills payable	49,081.71
Total assets	$178,508.76	Total liabilities	$ 178,508.76

LINN COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated May 26, 1886. Commenced business May 29, 1886.

F. A. ALEXANDER, *President*. C. H. KURTZ, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 5,500.95	Loans on real estate	$ 11,600.00
Dues installment stock	18,922.36	Loans on stock pledged	550.00
Interest	3,161.54	Installments on stock withdrawn.	827.00
Fines	102.00	Installments on stock matured	30,207.65
Transfer fees	23.25	Taxes and insurance paid	46.09
Loans repaid	4,760.00	Expenses—salaries	200.00
Taxes and insurance repaid	6.40	Expenses—general	11.55
Bills payable	7,000.00	Other disbursements:	
Certificate of deposit	5,000.00	Bills payable	2,000.00
Pass books	8.75	Interest	177.18
Due treasurer account overdrwn	1,134.22		
Total receipts	$45,619.47	Total disbursements	$ 45,619.47

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$37,485.00	Paid in on installment stock	$ 32,029.33
Real estate acquired	851.37	Profits (undivided)	228.99
Tax certificates	43.43	Bills payable	5,000.00
Due for insurance and taxes from borrowers	12.74	Due treasury, account overdrawn.	1,134.22
Total assets	$38,392.54	Total liabilities	$ 38,392.54

MAQUOKETA BUILDING AND SAVINGS ASSOCIATION.

Located at Maquoketa.

Incorporated August 1887. Commenced business September 3, 1887.

E. D. RICH, *President.* C. W. FARR, *Secretary.*

Annual Statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 7,901.96	Loans on real estate	$ 10,575.00
Dues installment stock	14,556.31	Loans on stock pledged	30.00
Fines	2.80	Installments on stock withdrawn	17,355.84
Loans repaid	15,524.46	Taxes and insurance paid	220.64
Sales real estate during year	3,300.00	Expenses—salaries	260.00
Other receipts:		Office help	16.16
Rents	71.00	Printing and supplies	33.79
Paid on real estate contract	56.00	Other disbursements:	
		Repairs on real estate	22.28
		Miscellaneous items	31.04
		Cash on hand and in treasury	12,867.78
Total receipts	$41,412.53	Total disbursements	$ 41,412.53

Assets.	Amount.	Liabilities	Amount.
Loans on real estate	$28,675.61	Paid in on installment stock	$ 42,596.90
Loans on stock pledged	60.59	Warrants outstanding	1,704.47
Interest	2,018.68		
Other assets (giving items)			
Real estate held on contract	515.00		
Dividend fund overpaid	163.71		
Cash on hand and in treasury	12,867.78		
Total assets	$44,301.37	Total liabilities	$ 44,301.37

MASON CITY BUILDING AND LOAN ASSOCIATION.

Located at Mason City.

Incorporated February 16, 1880. Commenced business February 16, 1880

John D. GLASS, *President.* R. VALENTINE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,765 85	Loans on real estate	$ 29,025 00
Dues installment stock	32,871.00	Installments on stock withdrawn	371.88
Premium	720.57	Interest or profits paid on stock withdrawn	9,851.25
Interest	7,743.26	Taxes and insurance paid	191.03
Fines	164.70	Expenses -salaries	600.00
Membership fees	40.10	Fees for filing articles of incorporations	301.50
Transfer fees	50	Travelling expenses	14.21
Loans repaid	34,250 00	Advertising	8.50
Other receipts:		Legal Service	16 00
Rents	77.23	Printing and supplies	69.95
Real estate sold	1,427.32	Other disbursements:	
		Cash on hand in treasury	2,795.09
Total receipts	$80,060.53	Total disbursements	$ 80,060.53

Assets.	Amount.	Liabilities.	Amount.
Loans and real estate	$100,475.00	Paid in on installment stock	$ 89,229.00
Loans and stock pledged	200 00	Installments paid in advance	863.00
Premium earned and unpaid	22.78	Interest	193.24
Interest	579.11	Profits (divided)	16,887.14
Real estate acquired	1,730.23	Profits (undivided	7.33
Tax certificates	1,076.00		
Other assets:			
Trust fund	301.50		
Cash on hand and in treasury	2,795 09		
Total assets	$107,179 71	Total liabilities.	$107,179.71

MECHANICS BUILDING ASSOCIATION.

Located at Sioux City.

Incorporated May 21, 1881. Commenced business June 1, 1881

E. W. RICE, *President*. E. H. BUCKNAM, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of year	$ 483 01	Loans on stock pledged	$ 1,150.00
Dues installment stock	1,572 00	Installments on stock withdrawn	1,500.00
Interest	1,167.67	Time certificates of deposit	6,052.50
Fines	17.20	Interest or profits on stock withdrawn	31 87
Loans repaid	3,046 52	Taxes	193.52
Taxes and insurance repaid	20.40	Expenses—salaries	480 00
Sales real estate during year	6,516 58	Officers, suspense account	2,200.00
Expense fund	50 00	Expenses—general	489 28
Tax certificates	508.77	Cash on hand and in treasury	1.453 48
Rentals	168.50		
Total receipts	$13,550.65	Total disbursements	$ 13,550 65

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 7,309.85	Paid in on installment stock	$ 14,008.00
Loans on stock pledged	5,700 00	Profits (undivided)	5,061.11
Real estate acquired	2,415.54	Suspense account	50.00
Tax certificates	77.92		
Certificate of deposit	1,500.00		
Miscellaneous account	25.00		
Unpaid dues and interest	637.32		
Cash on hand and in treasury	1,453.48		
Total assets	$19,119.11	Total liabilities	$ 19,119.11

MUTUAL HOME LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated March 29, 1895. Commenced business April 3, 1895.

O. T. FRISBIE, *President*. J. F. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury at commencement of fiscal year	$ 5.84	Loans on real estate	$ 22,492.07
Dues on installment stock	25,700.54	Installment stock withdrawn	12,511.86
Paid stock	2,500.00	Paid stock withdrawn	5,400.00
Premium	16.84	Int. or profits pd on stk withdrawn	84.12
Interest	4,115.08	Div or int. pd on stk not withdrn.	1,961.89
Fines	14.88	Expenses:	
Loans on real estate repaid	10,464.96	Office help	65.00
Pass books and certs	14.50	Directors	69.25
Borrowed money	4,300.00	Secretary	180.00
		Printing and supplies	4.25
		Expenses general	68.32
		Bills payable	4,100.00
		Interest on same	57.90
		Other disbursements—tax certfic's	20.78
		Cash on hand and in treasury	117.20
Total	$47,132.64	Total disbursements	$ 47,132.64

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$58,732.13	Paid in on installment stock	$ 28,556.85
Interest earned and unpaid	130.35	Paid in—on full paid stock	25,650.00
Tax certificates	40.08	Surplus (if any)	1,676.62
Books and stationery	28.00	Bills payable	2,400.00
Cash on hand and in treasury	117.20	Dividends	764.29
Total assets	$59,047.76	Total liabilities	$ 59,047.76

MUTUAL LOAN & SAVINGS ASSOCIATION.

Located at Tama.

Incorporated April 3, 1889, Commenced business May 1, 1889.

F. W. BROKHAUSEN, *President*. C. H. TANNER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treas. at com. of fiscal yr..	$ 4,021.20	Loans on real estate	$ 9,200.00
Dues installment stock	10,505 15	Installments on stock withdrawn..	371.70
Full paid stock	1,000 00	Installments on stock matured	18,900.00
Interest	5,589.11	Int. or profits p'd on st'ck with'drn	39.10
Fines	56.10	Expenses:	
Membership fees	87 10	Salaries	150.00
Transfer fees	8 00	Printing and supplies	63 76
Loans repaid	8,500.00	Furniture and fixtures	30.00
Other receipts:		Other disbursements:	
Miscellaneous interest	161.02	Interest paid	166.20
		Cash on hand and in treasury	1,006 92
Total receipts	$29.927 68	Total disbursements	$ 29,927.68

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$68,300.90	Paid in on installment stock	$ 46,453.45
Due for insurance and taxes from borrowers	13.50	Paid in on full paid stock	1.000.00
Other assets:		Installments paid in advance	14 95
Interest due and accrued	1,212 08	Interest	15.35
Cash on hand and in treasury	1,006.92	Profits (divided)	21,290.00
		Profits (undivided)	1.72
		Other liabilities:	
		Bills payable	925.00
		Interest	65.68
		Installments due	752 85
		Insurance due	13.50
Total assets	$70,532.50	Total liabilities	$ 70,532.50

MERCHANTS AND MECHANICS LOAN BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated February, 1889. Commenced business March 4, 1889.

P. W. McManus, *President*. Joseph Ochs, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 597.46	Loans on real estate	$ 19,050.00
Dues installment stock	15,013 50	Loans on stock pledged	2,775 00
Interest	10,283.14	Installments on stock withdrawn.	6,255.50
Membership Fees	244.41	Installments on stock matured	19,900.00
Loans repaid, real estate	35,450.00	Interest or profits paid on stock withdrawn	2,498 72
Taxes and insurance repaid	108.11	Taxes and insurance paid	203 19
Other receipts.		Expenses—salaries	900.00
Bills payable	15,000.00	Expenses—general	111 80
Stock loans repaid	2,975.00	Bills payable	22,200 00
		Cash on hand and in treasury	5,777 41
Total receipts	$ 79,671.62	Total disbursements	$ 79,671.62

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$131,900.00	Paid in on installment stock	$ 73,791.50
Loans on stock pledged	2,875.00	Installments paid in advance	96.00
Interest	773.55	Interest	40.24
Due for insurance and taxes from borrowers	173.23	Profits (divided)	28,522.45
Other assets:		Other liabilities:	
Furniture and fixtures	100.00	Bills payable	40,800.00
Installments due and unpaid	1,651 00		
Cash on hand and in treasury	5,777.41		
Total assets	$143,250.19	Total liabilities	$ 143,250.19

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

Located at Inwood.

Incorporated February, 1893. Commenced business February, 1893.

J. A. BOONDE, *President*. CHAS. SKEWIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,877.33	Loans on real estate	900.00
Dues installment stock	2,575.20	Installment stock withdrawn	4,805.50
Premium, interest	1,623.57	Interest or profits paid on stock withdrawn	2,972.72
Fines	30.19	Taxes and insurance paid	8.22
Membership fees	11.75	Expenses—salaries	100.00
Loans repaid	4,000.00	Expenses—general, recording articles of incorporation	2.25
		Advertising and printing	59.05
		Legal service, state auditor	5.00
		Printing and supplies, revenue stamps	1.64
		Cash on hand and in treasury	1,263.66
Total receipts	$10,118.04	Total disbursements	$10,118.04

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$13,790.00	Paid in on installment stock	9,951.00
Premium and interest earned and unpaid	91.93	Installments paid in advance	6.20
Due for insurance and taxes from borrowers	12.03	Interest paid in advance	3.64
Installments unpaid	71.50	Profits, (divded)	5,266.68
Cash on hand and in treasury	1,263.66	Profits, (undivided)	1.60
Total assets	15,229.12	Total liabilities	$15,229.12

OTTUMWA LOAN BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated August, 1896. Commenced business October, 1896.

J. D. FERREE, *President*. C. F. COLLISSON, *Secretary*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,557.81	Loans on real estate	$ 20,528.93
Dues installment stock	7,326.70	Installments on stock withdrawn	3,012.26
Full paid stock	5,600.00	Prepaid stock withdrawn	13,750.00
Interest	4,011.40	Interest or profits paid on stock withdrawn	3,779.15
Fines	62.96	Taxes and insurance paid	192.64
Transfer fees	2.20	Expenses—salaries	590.00
Loans repaid	14,360.71	Expenses—general	61.07
Taxes and insurance repaid	131.85	Office rent	93.75
Sales real estate during year	146.60	Advertising	6.69
Expense fund	237.01	Legal service	15.00
Other receipts:		Printing and supplies	16.00
Bills payable	31,603.00	Furniture and fixtures	4.00
Miscellaneous items	31.60	Other disbursements	176.33
		Bills payable	23,162.00
		Cash on hand and in treasury	684.02
Total receipts	$66,071.84	Total disbursements	$ 66,071.84

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$60,340.20	Paid in on installment stock	$ 16,567.74
Premium earned and unpaid	1,315.89	Paid in on full paid stock	12,850.00
Interest earned and unpaid	411.23	Profits (divided)	480.70
Real estate acquired	1,010.11	Profits (undivided)	1,533.74
Due for insurance and taxes from borrowers	85.59	Expense fund	97.51
Other assets:		Other liabilities:	
Furniture and fixtures	80.65	Bills payable	32,398.00
Cash on hand and in treasury	684.02		
Total assets	$63,927.69	Total liabilities	$ 63,927.69

PAGE COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Clarinda.

Incorporated, September 11, 1897 Commenced business, October 1, 1897.

L. N. LEWIS, *President*. A. B. LORANG, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 435.68	Loans on real estate	$ 3,950.00
Dues installment stock	3,959.59	Installments on stock withdrawn	1,197.95
Premium	231.70	Prepaid stock withdrawn	2,000.00
Interest	609.53	Interest or profits paid on stock withdrawn	69.18
Fines	35.19	Interest or profits paid on stock not withdrawn	201.64
Transfer fees	3.38	Expenses--salaries	100.00
Loans repaid	1,575.00	Other disbursements	5.00
Other receipts:		Bills payable and interest	1,010.28
Bills payable	1,000.00		
Overdraft	593.38		
Total receipts	$ 8,443.45	Total disbursements	$ 8,443.45

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$10,050.00	Paid in on installment stock	$ 7,093.60
Premium earned and unpaid	44.00	Paid in on pre-paid stock	1,500.00
		Installments paid in advance	1.60
		Interest due	52.50
		Profits (divided)	775.98
		Profits (undivided)	76.94
		Other liabilities:	
		Overdraft	593.38
Total assets	$10,094.00	Total liabilities	$ 10,094.00

PEOPLES BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated July, 1892. Commenced business August, 1892.

W. A. McINTIRE, *President*. D. A. EMERY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commmencement of fiscal year	$ 12,584.68	Loans on real estate	$ 28,948.93
Dues installment stock	20,072.80	Loans on stock pledged	6,498.35
Premium	9,774.09	Installments on stock withdrawn	16,374.50
Fines	29.44	Interest or profits paid on stock withdrawn	4,043.73
Loans repaid	25,826.20	Taxes and insurance paid	246.45
Taxes and insurance repaid	160.22	Expenses—salaries	1,178.28
Sales real estate during year	4,274.59	Office help	260.00
Other receipts:		Expenses—general	24.00
Miscellaneous	75.76	Office rent	300.00
		Printing and supplies	83.07
		Other disbursements:	
		Real estate	247.43
		Bills payable	413.70
		Sundries	64.68
		Cash on hand and in treasury	14,114.66
Total receipts	$ 72,797.78	Total disbursements	$ 72,797.78

Assets.	Amount.	Liabilities	Amount.
Loans on real estate	$ 113,460.00	Paid in on installment stock	$ 109,208.10
Loans on stock pledged	8,463.15	Installments paid in advance	95.50
Premium earned and unpaid	2,035.48	Premium	9.68
Due for insurance and taxes from borrowers	466.09	Incompleted loans	799.89
Other assets:		Profits (divided)	32,105.03
Real estate	2,466.03	Profits, (undivided)	4,754.70
Real estate sold on contract	4,625.24	Other liabilities:	
Dues in arrears	1,913.40	Contingent fund	811.15
Furniture and fixtures	240.00		
Cash on hand and in treasury	14,114.66		
Total assets	$ 147,784.05	Total liabilities	$ 147,784.05

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorpoaated January 21, 1879. Commenced business February 1, 1879.

J. E. SEDGWICK, *President*. EDWIN MESICK, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at com. of fiscal yr	$ 16,753.43	Loans on real estate	$ 54,150.00
Dues installment stock	38,719.00	Installments on stock withdrawn	12,840 00
Interest	16,144.42	Installments on stock matured	23,168.00
Fines	215 28	Interest or profits paid on stock withdrawn	17,229.21
Membership fees	41.00	Taxes and insurance paid	125.89
Transfer fees	22 00	Expenses—salaries	075.00
Loans repaid	28,650.00	Furniture, fixtures and supplies	254 07
Taxes and insurance repaid	26.64	Other disbursements:	
Other receipts:		Premium refunded on loans repaid	1,155.00
Tax certificates	26.48	Paid on retained loans	2,552.00
Loans matured	13,600 00	Cash on hand and in treasury	4,501.08
Retained incompleted loans	2,652 00		
Loans repaid	100 00		
Total receipts	$116,950 25	Total disbursements	$116,950.25

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$224,100.00	Paid in on installment stock	$179,203.00
Interest earned and unpaid	1,371.02	Installments paid in advance	64.00
Real estate acquired	150.90	Incompleted loans	1,200.00
Tax certificates	65,15	Profits (undivided)	51,592 29
Due for insuranc and taxes from borrowers	99 25	Other liabilities:	
Other assets:		Matured stock	50.00
Furniture and fixtures	20 75		
Dues in arrears	783 00		
Interest in arrears	1,018.14		
Cash on hand and in treasury	4,501.08		
Total assets	$232,109.20	Total liabilities	$232,109.29

PERPETUAL BUILDING ASSOCIATION.

Located at Cedar Rapids.

Incorporated, January 19, 1875. Commenced business, January 28, 1875.

J. E. LAWLER, *President*. F. K. HAHN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 11,779 14	Loans on real estate	$ 21,550.00
Dues installment stock	73,974 14	Loans on stock pledged	12,815.09
Interest	11,753.41	Installment stock withdrawn	124,685.51
Fines	117.08	Dividend or inferest on stock not withdrawn	8,556.92
Membership fees, books	27.00	Taxes and insurance paid	277.06
Transfer fees	1 40	Expenses--salaries	600.00
Loans repaid	69,295.78	Auditing committee	355.00
Taxes and insurance repaid	95.82	Traveling	5.20
Expense fund (dues, etc)	21.20	Directors	374.50
Profit and loss	198.03	Office help	5.00
Bills payable	1,000 00	Expenses--general	78.39
Other receipts:		Office rent	207.00
Contracts	1,156.45	Advertising	3 20
Overdraft at bank	1,640.00	Legal service	155.85
		Printing and supplies	153.74
		Foreclosures and cost, loss and gain	236.19
		Bills payable	1,000.00
Total receipts	$171,059 65	Total disbursements	$ 171,059.65

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$126,520.00	Paid in on installment stock	$ 117,658.29
Loans on stock pledged	2,647.15	Profits, (divided)	8,558.74
Due for insurance and taxes from borrowers	767.86	Profits, (undivided)	205.10
Jas. Moore, ex. secretary	6.00	Expense	1,938.88
Furniture and fixtures	120.00	Overdraft at bank	1,640.00
Total assets	$ 130,061 01	Total liabilities	$ 130,061.01

PERPETUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated March 18, 1890, Commenced business April 1, 1890.

J. M. GROAT, *President.* GEO. R. TURNER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount	Disbursements.	Amount
Cash in treasury at commencement of fiscal year	$ 3,372.46	Loans on real estate	$ 27,969.35
Dues installment stock	65,602 35	Loans on stock pledged	1,682.00
Full paid stock	400.00	Installment stock withdtawn	93,052.06
Interest	15,851.20	Full paid stock withdrawn	6,300 00
Membership fees	31.50	Outstanding orders	5,950 72
Loans repaid	48,213.77	Int. or profits pd on stk withdr'n.	1,240 41
Taxes and insurance repaid	180 62	Unpaid orders	18,659.34
Sales real estate during year	2,475 00	Taxes and insurance paid	146 87
Expense fund	107 31	Real estate	3,496.93
Profit and loss	131.55	Interest full paid stock	521.12
Bills payable	1,088 84	Expenses—salaries:	
Rent	220.00	Officers	900 00
Outstanding orders	4,950 72	Office help	700 40
Unpaid orders	19,561.18	Furniture, fixtures and supplies	575.36
		Other disbursements:	
		Filing fees	14.04
		Moving, and sundry items	184 73
		Loss and gain	264.92
		Contingent fund	325.00
		Cash on hand and in treasury	203.25
Total receipts	$162,186.50	Total disbursements	$162,186 50

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$144,880.00	Paid in on installment stock	$ 146,552.06
Loans on stock pledged	3,166 00	Paid in on full paid stock	3,600.00
Interest	247.23	Unpaid orders	908 84
Real estate acquired	3,260.23	Profits (undivided)	136 61
Due for insurance and taxes from borrowers	543 66	Other liabilities:	
Furniture and fixtures	250 00	Bills payable	1,088.84
Cash on hand and in treasury	203.25	Contingent fund	100.00
		Interest full paid stock	164.02
Total assets	$152,550.37	Total liabilities	$ 152,550.37

PERPETUAL BUILDING ASSOCIATION.

Located at Clinton.

Incorporated January 1, 1870 — **Commenced business January 1, 1870.**

H. S. FARNSWORTH, *President.* — L. W. BAKER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 4,887.30	Loans on real estate	$ 1,700.00
Dues installment stock	15,501.42	Real estate	3,131.99
Interest	3,857.95	Installments on stock withdrawn	66,930.32
Rents	2,320 84	Taxes and insurance paid	226.96
Loans paid	19,942.55	Office help and supplies	1,697 45
Taxes and insurance repaid	701.12	Expenses—general. Tax on property acquired	1,116.44
Sales real estate during year	19,635.66	Insurance	159.80
Expense fund	12 00	Interest refunded	267.08
Deficiency	205.00	Repairs on real estate	1,758.29
Taxes on property acquired	7 60	Profit and loss	199.02
Foreclosures	11,108 69	Agents commissions	151 39
Repairs on real estate refunded	12.35	Foreclosures and costs	3,199 09
Stock donated	939.60	Deficiency	3.00
One-third deposits on mortgages	1,884.62	Cash on hand and in treasury	535.87
Total receipts	$ 81,076.70	Total disbursments	$ 81,076.70

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 2,083 05	Paid in on installment stock	$ 133,174.38
Real estate acquired	66,600.00	One third deposits on mortgages paid up	5,293.18
Foreclosures	2,200.00	Unpaid items (taxes, etc.)	1,000 00
Due for insurance and taxes from borrowers	541.41		
Interest accrued	2,266.33		
Furniture and fixtures	160.00		
Due from sundry shareholders	1,885.39		
Deficiency	33,540 74		
Due from ex-secretaries	11,654.77		
Cash on hand and in treasury	535.87		
Total assets	$139,467 56	Total liabilities	$ 139,467.56

PERRY BUILDING AND LOAN ASSOCIATION.

Located at Perry.

Incorporated May 5, 1896. Commenced business May 5, 1896.

ALLEN BREED, *President*. L. B. THORNBURY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,565.68	Loans on real estate	$ 1,700.00
Dues installment stock	2,631.28	Loans on stock pledged	15.00
Premium	601.73	Installment stock withdrawn	2,289.66
Interest	558.38	Full and prepaid stock withdrawn	565.00
Loans repaid	1,165.00	Interest or profits paid on stock withdrawn	326.46
Expense fund (Dues, etc.) 1 cent per share to July 1st	19.52	Dividend or interest on a stock not withdrawn	55.41
		Office help	60 00
		Legal service	25.00
		Printing and supplies	6.00
		Postage	2 00
		Recording and art of incorporation	2 60
		Other disbursement: State auditor for filing annual statement	5.00
		Cash on hand and in treasury	1,489 46
Total receipts	$ 6,541 59	Total disbursement	$ 6,541.59

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$11,450.00	Paid in on installment stock	$ 9,902.11
Loans on stock pledged	100.00	Paid in on full paid stock	250 00
Cash on hand and in treasury	1,489.46	Profits (undivided)	2,719 03
		Expense fund	168.32
Total assets	$13,039.46	Total liabilities	$13,039.46

POLK COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Des Moines.

Incorporated October 1, 1888. Commenced business November 3, 1888.

J. C. CUMMINS, *President.* W. C. BALLARD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Dues installment stock	$ 2,167.22	Loans on real estate	$ 4,075.00
Full paid stock	1,600.00	Installments on stock withdrawn	26,651.97
Premium	305.79	Full paid stock withdrawn	14,200.00
Interest	1,726.80	Interest or profits paid on stock withdrawn	7,941.59
Fines	21.00	Taxes and insurance paid	426 49
Loans repaid	42,886.75	Expenses—salaries and traveling expenses	360.00
Taxes and insurance repaid	209.22	Expenses—general	64.92
Sales real estate during year	7,275.75	Other disbursements:	
Other receipts:		Foreclosures and costs	289.00
Profits on withdrawals	3,617.62	Real estate	1,609.58
Rents or property acquired	134.85	Profit and loss	2,595.47
Judgments and foreclosures	289 00	Over draft	1,883 78
Furniture and fixtures	50.01	Cash on hand and in treasury	186.21
Total receipts	$60,284.01	Total disbursements	$ 60,284.01

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 5,851.33	Paid in on full paid stock	$ 10,000.00
Real estate acquired	4,333 45	Profits (divided)	370.99
Cash on hand and in treasury	186.21		
Total assets	$10,370 99	Total liabilities	$ 10,370.99

RED OAK BUILDING AND SAVINGS ASSOCIATION.

Located at Red Oak.

Incorporated October 4, 1887. Commenced business December 12, 1887.

O. J. GIBSON, *President*. O. F. REMMERS, *Secretary*.

Annual statement for the fiscal year ending Decembet 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 218.78	Loans on real estate	$ 7,250 00
Dues installment stock	13,082 00	Loans on stock pledged	1,550.00
Premium	871.79	Installments on stock withdrawn	17,008.28
Interest	3,457.88	Installments on stock matured	1,200 00
Fines	90.94	Interest or Profits paid on stock withdrawn	3,000.00
Transfer fees	3 00	Traveling expenses	24.36
Loans repaid	12,475.00	Officers	550.00
Taxes and insurance repaid	67.62	Directors	104.00
Other receipts:		Expenses—general	39 03
Rents	21.50	Office rent	50.00
Gross premium on loans repaid	1,233 00	Legal service	23.74
		Printing and supplies	57.65
		Other disbursements:	
		Real estate, taxes and repairs	13.99
		Cash on hand and in treasury	258.85
Total receipts	$31,521.51	Total disbursements	$ 31,521.51

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$53,842.00	Paid in on installment stock	$ 40,056.00
Loans on stock pledged	1,750.00	Paid in on full paid stock	9,400.00
Premium earned and unpaid	111 92	Premium paid in advance	21 58
Interest earned and unpaid	465.15	Interest paid in advance	50 85
Real estate acquired	505.77	Profits, (undivided)	9,215 92
Tax certificates	175.09	Other liabilities:	
Due for insurance and taxes from borrowers	36.12	Contingent fund	833 88
Other assets:			
Gross premiums earned	2,323.33		
Office furniture	100.00		
Cash on hand and in treasury	258.85		
Total assets	$59,568.23	Total liabilities	$ 59,568.23

SANBORN BUILDING AND LOAN ASSOCIATION.

Located at Sanborn.

Incorporated May 4, 1885. Commenced business June 1, 1885.

GEO. N. MCCULLOW, *President.* P. VELIE, *Secretary*

Annual statement for the fiscal year ending December 31. 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,507 59	Loans on real estate	$ 3,600.00
Dues installment stock	9,912.25	Installment on stock withdrawn	118.00
Interest	2,563 80	Installment on stock matured	5,900.00
Membership fees	31.50	Interest or profits paid on stock withdrawn	131.35
Other receipts, rent	30.00	Taxes and insurance paid	12.48
		Officers	200.00
		Office help	10 50
		Legal service	20.00
		Printing and supplies, and repairs on house	14 95
		Foreclosures and costs	65.02
		Sundry items	10.80
		Cash on hand and in treasury	3 962.04
Total receipts	$14,045.14	Total disbursements	$ 14,045.14

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$33,950.00	Paid in on installment stock	$ 37,912.04
Dues earned and unpaid	520 65	Earned dues not collected	520.65
Interest earned and unpaid	200.85	Earned interest not collected	200.85
Real estate acquired	900.00	Real estate	900.00
Cash on hand and in treasury	3,962.04		
Total assets	$ 39,533.54	Total liabilities	$ 39,533.54

SAVINGS LOAN AND BUILDING ASSOCIATION.

Located at Council Bluffs.

Incorporated March 1, 1877. Commenced business March 1, 1877.

E. E. HART, *President*. D. W. OTIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,673 42	Loans on real estate	$ 10,033.15
Dues installment stock	13,916.66	Loans on stock pledged	750.00
Full paid stock	2,700.00	Installments on stock withdrawn	15,148.67
Premium	251.58	Installments on stock matured	3,526.00
Interest	2,152.66	Full paid stock withdrawn	500.00
Fines	84.05	Interest or profits paid on stock withdrawn	2,250.25
Loans repaid	7,285.00	Repairs	328.41
Taxes and insurance repaid	11.81	Taxes and insurance paid	426.90
Sales real estate during year	2,577.00	Expenses—salaries	541.95
Due loan committee	30.00	Miscellaneous items	55.17
Profits on withdrawal	277.42	Abstracts and releases	12.13
Sundry occounts	14.00	Recording and filing fees	16.25
Bills payable	500.00	Interest on mortgage	72.00
Rents	760.40	Agents commission	361.10
Contracts and notes and interest on same	3,392.85	Insurance and collections	300.75
Tax certificates and interest	253.78	Advertising	83.38
		Legal service	27.00
		Printing and supplies	217.75
		Other disbursements.	
		Sundry items	17.23
		Bills payable	500.00
		Cash on hand and in treasury	1,613.82
Total receipts	$ 36,880.63	Total disbursements	$ 36,880.63

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 30,085.00	Paid in on installment stock	$ 50,385.31
Loans on stock pledged	670.00	Paid in on full paid stock	3,038.62
Real estate acquired	11,721.77	Incompleted loans	6.50
Tax certificates	130.92	Profits (divided)	3,257.55
Judgments	737.03	Due for repairs	21.76
Contracts and notes and interest on same	12,741.36	Mortgages and interest	1,014.00
Rents due and unpaid	134.63	Sundry items	45.00
Expense on loans	12.15	Reserve fund	42.75
Cash on hand and in treasury	1,613.82	Undivided profits	32.19
Total assets	$ 57,846.68	Total liabilities	$ 57,846.68

SPENCER BUILDING AND LOAN ASSOCIATION.

Located at Spencer.

Incorporated March 1, 1888. Commenced business March 8. 1888

E. L. DICKEY, *President*. E. TAGGART, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 191.71	Certificates of deposit	$ 3,000.00
Dues installment stock	4,053.00	Installments on stock withdrawn	2,332.00
Interest	2,050 68	Installments on stock matured	2,200.00
Fines	27 13	Interest or profits paid on stock withdrawn	448.03
Membership fees	3 00	Taxes and insurance paid	22 92
Loans repaid	700 00	Officers	100.00
Certificate of deposit	1,500.00	Expenses--general	30.00
		Advertising	3 50
		Printing and supplies	7.00
		Cash on hand and in treasury	382 07
Total receipts	$ 8,525 52	Total disbursements	$ 8,525 52

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$13,350.00	Paid in on installment stock	$ 12,972.50
Loans on stock pledged	100.00	Profits (divided)	4,405 80
Certificate of deposit	3,500.00	Profits (undivided)	8.29
Tax certificates	54 52		
Cash on hand and in treasury	382.07		
Total assets	$17,386.59	Total liabilities	$ 17,386.59

STANTON MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Stanton.

Incorporated January 20, 1889. Commenced business February 28, 1889.

C. W. HINE, *President*. H. F. NEWQUIST, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fis al year	$ 1,244.03	Loans on real estate	$ 3,700.00
Dues installment stock	1,767.10	Loans on stock pledged	225.00
Premium	517.89	Installments on stock withdrawn	275.50
Interest	651.05	Installments on stock matured	2,164 50
Fines	59.72	Interest or profits paid on stock withdrawn	1,562 19
Membership fees	8.76	Officers	50.00
Transfer fees	.25	Advertising	2.81
Loans repaid	3,885.00	Legal service	20.00
		Printing and supplies	17.39
		Cash on hand and in treasury	116 41
Total receipts	$ 8,133.80	Total disbursements	$ 8,133.80

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 7,725 00	Paid in on installment stock	$ 5,960.40
Loans on stock pledged	565.00	Profits, (undivided)	2,001.94
Premium earned and unpaid	681 27	Surplus (if any) contingent fund	200.00
Interest earned and unpaid	45.84	Matured stock unpaid	1,114.98
Delinquent installment	118.80		
Safe	25.00		
Cash on hand and in treasury	116.41		
Total assets	$ 9,277.32	Total liabilities	$ 9,277.32

UNION BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 12, 1873. Commenced business September 12, 1873.

L. P. ALLEN, *President*. THOS. RICHARDSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 14,630.45	Loans on real estate	$ 840.04
Dues installment stock	27,354.11	Installments on stock withdrawn	68 992.96
Paid on loans on real estate	1,673.64	Interest or profits paid on stock withdrawn	28.95
Interest	4,373 00	Interest or profits paid on stock not withdrawn	389.35
Loans repaid	26,203.91	Taxes and insurance paid	399.72
Taxes and insurance repaid	690.74	Expenses—salaries	1,360.00
Sales real estate during year	4,293 47	Officers	154.00
Expense fund	301.45	Directors	165.50
Profit and loss on real estate	488.26	Office help	39.70
Judgments and foreclosures repaid	578.12	Expenses—general	323 46
Rents on property acquired	2,618.35	Advertising	12 68
		Printing and supplies	80.85
		Foreclosures and costs	28.70
		Taxes and insurance on property acquired	3,160.44
		Real estate profit and loss	478.64
		Reserve fund	2 00
		Cash on hand and in treasury	6,808.51
Total receipts	$ 83,205 50	Total disbursements	$ 83,205.50

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 26,308.20	Paid in on installment stock	$ 66,842.49
Real estate acquired	50,678.44	Profits (undivided)	27,512.69
Judgments	309.33	Office and furniture	3,819 24
Due for insurance and taxes from borrowers	795.63	Contingent fund	291.49
Office and furniture	3,819.24		
Expense	9,297.80		
Real estate loss	348.76		
Cash in office	100.00		
Cash on hand and in treasury	6,808.51		
Total assets	$ 98,465 91	Total liabilities	$ 98,465.91

VILLISCA MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Villisca.

Incorporated March 12, 1886. Commenced business March 26, 1886.

B. F. FAST, *President*. E. C. GIBBS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,439.63	Loans on real estate	$ 3,606 18
Dues installment stock	5,615.40	Installments on stock withdrawn	4,137.88
Premium	539.24	Installments on stock matured	1,669 20
Interest	1,881.69	Taxes and insurance paid	14.42
Fines	109.14	Expenses--salaries	360.00
Membership fees	17.28	Officers' traveling expense	9.25
Transfer fees	3.50	Directors	3.75
Loans repaid	7,145 00	Expenses--general	57.10
Sales real estate during year	197.11	Repairs on real estate	28.77
Rents	18.25	Order unpaid	400.00
Sundry items	2.61	Cash on hand and in treasury	6,157.33
Total receipts	$ 17,968.85	Total disbursements	$ 17,968 85

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 21,328.15	Paid in on installment stock	$ 20.820.70
Loans on stock pledged	350.00	Installments paid in advance	9 80
Premium earned and unpaid	339 91	Profits, (divided)	8,086.59
Interest earned and unpaid	269.36	Profits, (undivided)	40 15
Taxes from borrowers	21.00	Contingent fund	330.12
Fines unpaid	6.46	Order unpaid	400.00
Furniture and fixtures	80.00		
Cash on hand and in treasury	6,157.33		
Total assets	$ 29.687 36	Total liabilities	$ 29.687.36

VINTON SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Vinton Iowa.

Incorporated August 8, 1890. Commenced business September 1, 1890.

W. C. ELLIS, *President*. W. H. ANDERSON, *Secretary*.

Annual statement for the fiscal year ending December 31 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 12,061.65	Loans on real estate	$ 9,475.00
Dues installment stock	6,825.96	Installment stock withdrawn	14,902.52
Interest	3,261.05	Interest or profits paid on stock withdrawn	6,536.75
Fines	56.84	Expenses--salaries:	
Membership fees	34 50	Office help	180.00
Transfer fees	4 75	Expenses--general:	
Loans repaid	13,800.00	Other disbursements	90.31
Expense fund (dues, etc.)	115.54	Filing assessments, etc.	1.60
		Auditor of state	5.00
		Cash on hand and in treasury	4,969 11
Total receipts	$ 36,160 29	Total disbursements	$ 36 160 29

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 47.175.00	Paid in on installment stock	$ 37,846.00
Interest earned and unpaid	264 83	Installments paid in advance	8 00
Installments in arrears	287.26	Interest paid in advance	1.50
Expense fund in arrears	2 24	Profits divided	14,798.30
Cash on hand and in treasury	4,969.11	Profits undivided	44.64
Total assets	$ 52.698.44	Total liabilities	$ 52.698.44

WASHINGTON LOAN AND BUILDING ASSOCIATION.

Located at Washington.

Incorporated May, 1886. Commenced business May, 1886.

J. M. DENNEY, *President*. C. H. WILSON, *Secretary*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 861.03	Loans on real estate	$ 11,015.00
Dues installment stock	22,589.00	Loans on stock pledged	150.00
Interest	10,822.12	Installments on stock withdrawn	12,651.00
Fines	23.90	Installments on stock matured	6,500.00
Transfer fees	19.30	Interest or profits paid on stock withdrawn	6,202.31
Loans repaid	7,372 47	Officers	743.30
Taxes and insurance repaid	18.63	Directors	66.00
Other receipts:		Expenses--general	28.38
Profit and loss	128.58	Office rent	3.00
Bills payable	2,830.00	Legal service	34.00
		Printing and supplies	20.25
		Other disbursements:	
		Bills payable	3,655.00
		Dues refunded	195 15
		Real estate	89.40
		Cash on hand and in treasury	3,312.24
Total receipts	$44,665.03	Total disbursements	$ 44,665.03

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$122,530.00	Paid in on installment stock	$103,478.00
Loans on stock pledged	4,650.00	Profits (undivided)	27,109 35
Real estate acquired	244 40	Surplus	154.56
Tax certificates	5.27		
Cash on hand and in treasury	3,312.24		
Total assets	$130 741.91	Total liabilities	$130,741.91

WATERLOO BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated December 21, 1878. Commenced business March 4, 1878.

LEWIS LICHTY, *President*. W. H. BRUNN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 1,930.39	Loans on real estate	$ 42,600.00
Dues installment stock	33,258.50	Installments on stock withdrawn	11,942.00
Interest	15,513.30	Installments on stock matured	16,315.00
Fines	32.44	Profits on matured stock	8,785.00
Membership fees	63.75	Interest or profits paid on stock withdrawn	1,760.19
Loans repaid	43,600.00	Taxes and insurance paid	158.40
Taxes and insurance repaid	122.60	Expenses—salaries	1,100.00
Returned loans	920.00	Officers	40.00
		Traveling expenses	10.30
		Expenses—General	48.50
		Telephone	10.36
		Legal service	12.50
		Printing and supplies	47.50
		Furniture and fixtures, revenue	7.04
		Foreclosures and costs	626.13
		Cash on hand and in treasury	11,978.06
Total receipts	$95,440.98	Total disbursements	$ 95,440.98

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$193,400.00	Paid in on installment stock	$158,026.10
Loans on stock pledged	2,800.00	Installments paid in advance	100.00
Interest	1,564.84	Incompleted loans	920.00
Judgments	626.13	Profits, divided	50,274.74
Due for insurance and taxes from borrowers	224.95	Profits, undivided	1,564.84
Office furniture	191.20		
Cash on hand and in treasury	11,978.06		
Total assets	$210,785.18	Total liabilities	$210,785.18

WAVERLY BUILDING AND LOAN ASSOCIATION.

Located at Waverly.

Incorporated February 20, 1892. Commenced business February, 1892.

L. LEVY, *President.* W. R. KNIGHT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 953 21	Installment stock withdrawn	$ 18,729.73
Dues installment stock	2,780.00	Interest or profits paid on stock withdrawn	184.75
Premium	732.80	Dividend or interest on stock not withdrawn	1,208.85
Interest	916.00	Taxes and insurance paid	21.96
Fines	125.00	Expenses—salaries	125.00
Transfer fees	.50	Expenses—general	16.47
Profits on withdrawals	303.14	Foreclosures and costs	149.69
Loans repaid	12,650.00	Cash on hand and in treasury	281.03
Taxes and insurance repaid	6.35		
Sales real estate during year	1,600.00		
Profit and loss	650.48		
Total receipts	$20,717.48	Total disbursements	$ 20,717.48

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 8,850.00	Paid in on installment stock	$ 8,470.68
Premiums earned and unpaid	88.40	Installments paid in advance	23.51
Interest earned and unpaid	110.50	Profits (undivided)	176.00
Unpaid dues	115.50	Surplus—contingent fund	775.24
Cash on hand and in treasury	281 03		
Total assets	$ 9,445.43	Total liabilities	$ 9,445 43

WORKINGMENS BUILDING AND LOAN ASSOCIATION.

Located at Belle Plaine.

Incorporated October 10, 1887. Commenced business October 17, 1887.

GEO. E. BARDWELL, *President.* G. R. AHRENS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 50.49	Loans on real estate	$ 16,250 00
Dues installment stock	16,739.72	Loans on stock pledged	7,905.70
Interest	2,530.70	Installments on stock withdrawn	3,970.70
Membership fees	81.00	Expenses:	
Loans repaid	9,666.05	Salaries	275.00
		Office help	32.00
		Expenses—general:	
		Advertising	22 00
		Legal service	32.00
		Printing supplies	50.38
		Cash on hand and in treasury	530.18
Total receipts	$29,067 96	Total disbursements	$ 29,067 96

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$38,275.00	Paid in on installment stock	$ 38,202 35
Loans on stock pledged.	840 00	Profits (divided)	1,167 00
Cash on hand and in treasury	530.18	Profits (undivided)	49 87
		Expense fund	225.00
Total assets	$ 39,645.18	Total liabilities	$ 39,645.18

WORKINGMENS BUILDING AND LOAN ASSOCIATION.

Located at Missouri Valley.

Incorporated August 20, 1880. Commenced business August 20, 1880.

B. A. McKay, *President*. J. S. Dewell, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 6,308.64	Loans on real estate	$ 14,400.00
Dues installment stock	16,324.65	Loans on stock pledged	1,100.00
Back dues	15.65	Installments on stock withdrawn	1,941.50
Premium	717 25	Installments on stock matured	6,978.50
Interest	6,455.82	Full paid stock withdrawn	2,300.00
Fines	155.55	Interest or profits paid on stock withdrawn	4,374.10
Membership fees	15 50	Interest or profits paid on stock not withdrawn	59 40
Transfer fees	8.00	Taxes and insurance paid	78.65
Loans repaid	2,000.00	Expenses--salaries	910.00
Sales, real estate during year, contracts	165.75	Traveling expense	12.00
Expense fund	236.75	Expenses—general	27 05
Other receipts	50.30	Office rent	71.40
Rents	235.15	Printing and supplies	75.75
Overdrawn	267.77	Agents' commissions	110.00
		Repairs	21.45
		Bills payable	86.40
		Balance on loans	422 58
Total receipts	$32,951.78	Total disbursements	$ 32,951.78

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$81,525.00	Paid in on installment stock	$ 76,194.30
Loans on stock pledged	1,700.00	Installments paid in advance	257.50
Premium earned and unpaid	315 00	Profits (divided)	9,096.45
Interest earned and unpaid	1,400.11	Profits (undivided)	11,539.69
Real estate acquired	6,807.71	Expense fund	500.00
Tax certificates	5,594.79	Overdrawn	262.77
Judgments	350.00		
Due for insurance and taxes from borrowers	25.75		
Notes and interest	132.35		
Total assets	$97,850 71	Total liabilities	$ 97,850 71

WORKINGMENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated March 1, 1884. Commenced business March 5, 1884.

E. M. PURCELL, *President* E. B. CHANDLER, *Secretary*.

Annual Statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 71.77	Loans on real estate	$ 6,100.00
Dues installment stock	15,528.66	Filing fee	5.00
Interest	1,907.68	Installments on stock withdrawn	12,951 06
Fines	17.44	Postage and commissions	9.75
Taxes and insurance repaid	207.54	Interest or profits paid on stock withdrawn	50.64
Sales, real estate during year	1,700.00	Taxes and insurance paid	283.19
Rents	120.00	Expenses—salaries	784.00
Contracts	1,045.40	Loss on bank failure	52.62
		Office help and repairs	10 00
		Expenses—general	19.35
		Office rent	60.00
		Legal service and premium on bond	8.50
		Printing and supplies	4.86
		Sundry items	31.50
		Cash an hand and in treasury	228.02
Total receipts	$20,598.40	Total disbursements	$20,598.49

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$24,900.00	Paid in on installment stock	$34,496.44
Loans on stock pledged	50.00	Interest	57.08
Interest	330.35	Surplus	1,309.15
Real estate acquired	5,342.62		
Due for insurance and taxes from borrowers	157.70		
Due on contracts	4,589 14		
Safe and office furniture	200.00		
Fines and dues unpaid	64.84		
Cash on hand and in treasury	228.02		
Total assets	$35,862.67	Total liabilities	$35,862.67

ALGONA DEPOSIT AND LOAN ASSOCIATION.

Located at Algona.

Incorporated October 1, 1893. Commenced business October 1, 1893.

THOS. F. COOKE, *President*. F. M. TAYLOR, *Secretary*.

Annual statement for the year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 7,540.15	Loans on real estate	$ 9,500.00
Dues installment stock	18,337.51	Loans on stock pledged	960.00
Full paid stock	600.00	Installments on stock matured	17,756.44
Interest	5,411.28	Installments on stock withdrawn	10,737.02
Fines	88.76	Full paid stock withdrawn	6,413.66
Membership fees	164.00	Interest or profits paid on stock withdrawn	5,989.12
Transfer fees	31.50	Interest or profits paid on stock not withdrawn	249.24
Profits on withdrawals and expenses deducted	661.50	Taxes and insurance paid	282.58
Loans repaid	19,630.00	Expenses—salaries	612.00
Taxes and insurance repaid	126.00	Officers, traveling expense	66.00
Sales, real estate during year	1,616.97	Directors	650.50
Expense fund	206.42	Office help	84.55
Other receipts:		Expenses—general	426.16
Bills payable	4,000.00	Office rent	363.00
Bills receivable	68.00	Advertising	14.00
Contingent fund	34.18	Agents commissions	89.25
Sundry expenses	9.51	Printing and supplies	58.50
Rents on real estate	384.03	Furniture, fixtures and collect'ns	99.80
Discount and interest	6.80	Repairs on real estate	142.81
Foreclosure and costs	206.46	Foreclosure and costs	179.37
		Membership fees paid agent	161.80
		Bills payable and interest	4,048.61
		Expense withdrawn	18.96
		Cash on hand and in treasury	102.54
Total receipts	$59,123.07	Total disbursements	$ 59,123.07

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$59,166.20	Paid in on installment stock	$ 42,189.88
Loans on stock pledged	2,251.00	Paid in on full paid stock	1,425.00
Real estate acquired	5,718.03	Paid in on pre-paid stock	2,378.19
Judgments	61.52	Interest paid in advance	15.51
Due for insurance and taxes from borrowers	251.39	Profits, (divided)	20,452.73
Furniture and fixtures	430.59	Expense fund	483.25
Bills receivable	1,079.00	Contingent fund	2,115.71
Cash on hand and in treasury	102.54		
Total assets	$69,060.27	Total liabilities	$ 69,060.27

AVOCA BUILDING AND LOAN ASSOCIATION.

Located at Avoca.

Incorporated May 7, 1889. Commenced business May 7, 1889.

J. H. JENKS, *President.* JOHN J. SPINDLER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 95.18	Loans on real estate	$ 3,585.00
Dues installment stock	6,076.32	Installments on stock withdrawn	1,807.91
Premium	196.48	Interest or profits paid on stock withdrawn	297.99
Interest	1,385.52	Expenses—salaries	316.80
Loans repaid	4,250.00	Expenses—general	17.45
Expense fund	288 14	Legal service	20.00
		Printing and supplies	8.50
		Cash on hand and in treasury	6,237.99
Total receipts	$12,291.64	Total disbursements	$ 12,291.64

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$16,915.00	Paid in on installment stock	$ 19,983.00
Loans on stock pledged	300.00	Installments paid in advance	68.00
Interest	75.35	Interest	16.54
Safe	100.00	Profits, (divided)	3,555.54
Cash on hand and in treasury	6,237.99	Profits, (undivided)	5.26
Total assets	$23,628.34	Total liabilities	$ 23,628 34

CO-OPERATIVE BANK OF IOWA ASSOCIATION.

Located at Des Moines.

Incorporated March 17, 1894. Commenced business May 1, 1894.

G. W. MARQUARDT, *President*. C. D. BOARDMAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 6,691.73	Loans on real estate	$ 22,227.53
Dues installment stock	24,221.27	Loans on stock pledged	2,504.15
Full paid stock	40,475.00	Installments on stock withdrawn	41,882.05
Suspense	1,976.09	Installments on stock matured	450.00
Premium	3,251.05	Full paid and guaranty stock withdrawn	60,436.77
Interest	12,908.04	Interest or profits paid on stock withdrawn	13,077.77
Fines	358.37	Interest or profits paid on stock not withdrawn	2,379.71
Membership fees	47.40	Taxes and insurance paid	407.40
Transfer fees	8.40	Profits of last six months	2,637.36
Loans repaid	65,747.82	Expenses—salaries.	
Taxes and insurance repaid	648.31	Office help, salaries, traveling expenses, etc	5,230.47
Sales, real estate during year	6,634.72	Expenses—general	2,120.94
Expense fund	7,397.11	Real estate	3,009.75
Rents	478.05	Closing loans	337.55
Furniture and fixtures	256.48	Printing and supplies, membership fees	10.00
Attorneys fees on foreclosures	90.87	Profits contingent fund	1,028.35
Contingent fund	1,075.81	From contingent fund	3,940.28
Closing loans	588.71	Cash on hand and in treasury	11,117.15
Total receipts	$172,855.23	Total disbursements	$ 172,855.23

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$149,048.52	Paid in on installment stock	$ 77,671.67
Loans on stock pledged	3,107.00	Paid in on full paid stock	55,960.00
Real estate acquired	5,782.42	Paid in on pre-paid stock	5,575.00
Due for insurance and taxes from borrowers	603.27	Profits (divided)	28,026.87
Furniture and fixtures	200.00	Profits (undivided)	4.85
Cash on hand and in treasury	11,117.15	Expense fund	643.88
		Surplus (if any) suspense	1,976.09
Total assets	$169,858.36	Total liabilities	$ 169,858.36

DAVENPORT CO-OPERATIVE BANK ASSOCIATION.

Located at Davenport.

Incorporated April 29, 1892. Commenced business January 1, 1892.

M. L. MARKS, *President*. E. J. BABCOCK, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,823.10	Installments on stock withdrawn	$ 12,692.90
Dues installment stock	6,215.06	Installments on stock matured	2,947.10
Premium	4,109.76	Full paid stock withdrawn	18,400.00
Fines	28.47	Interest or profits paid on stock withdrawn	1,433 82
Profits on withdrawls	131.76	Taxes and insurance paid	893.72
Loans repaid	15,596.25	Expenses--salaries	1,291 22
Taxes and insurance repaid	26 03	Expenses--general	359.42
Sales, real estate during year	5,078 81	Legal service	47.50
Bills payable	1,200.00	Foreclosurs and costs	153.01
Real estate contracts	3,729 85	Bills payable and interest	1,203.40
Rents on property acquired	767.97	Cash on hand and in treasury	284 97
Total receipts	$ 30,707.06	Total disbursements	$ 39.707.06

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 34,225.00	Paid in on installment stock	$ 17,565 62
Premium earned and unpaid	272.37	Paid in on full paid stock	45,776.92
Real estate acquired	16,959.17	Profits undivided	31.34
Mortgages in foreclosure	250 00	Attorneys fees account	31.01
Due for insurance and taxes from borrowers	2,411.56	Rents not disbursed	262.89
Foreclosure expenses paid	153.01		
Due on real estate contracts	9,111.70		
Cash on hand and in treasury	284.97		
Total assets	$ 63.667 78	Total liabilities	$ 3.667.78

EASTERN IOWA BUILDING AND LOAN ASSOCIATION.

Located at Tipton.

Incorporated July 4, 1893. Commenced business July 6, 1893.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Dues installment stock	$ 10,317.57	Overdraft	$ 610 73
Full paid stock	1,040 00	Loans on real estate	16,550 00
Prepaid stock	139.39	Loans on stock pledged	120 00
Premium	3,576.30	Installments on stock withdrawn	1,684 09
Interest	2,926.11	Installments on stock matured	520 00
Fines	74.11	Interest or profits paid on stock withdrawn	205.37
Fransfer fees	3.90	Taxes and insurance paid	557.37
Loans repaid	8,147.86	Officers	600 00
Expense fund	432.27	Directors traveling expenses	146 14
Profit and loss	15 00	Advertising	150.41
Reserve	165 52	Printing and supplies	211.01
Incomplete loan	62.00	Other disbursements:	
Membership fee	37.00	Agents' commissions	574.00
Sundry items	14.45	Collections and membership fees	266.49
		Miscellaneous items	109.12
		Bills payable and interest	4,290.66
		Cash on hand and in treasury	326.09
Total receipts	$ 26,951.48	Total disbursements	$ 26,951 48

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 64,719.00	Paid in on installment stock	$ 37,537 82
Loans on stock pledged	120 00	Paid in on pre-paid stock	9,990.34
Sundry items	159.78	Profits, (divided)	17,019.47
Cash on hand and in treasury	326.09	Profits, (undivided)	8.41
		Reserve	768.83
Total assets	$ 65,324 87	Total liabilities	$ 65,324.87

EQUITABLE LOAN COMPANY ASSOCIATION.

Located at Ottumwa.

Incorporated October, 1893. Commenced business October, 1893.

L. J BAKER, *Vice President*. B. L. HOGE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,933.13	Loans on stock pledged	$ 5,805.00
Dues installment stock	4,347 71	All classes stock withdrawn	40,262.39
Interest	2,872.14	Repairs on real estate	311 74
Fines	1.37	Interest or profits paid on stock withdrawn	1,517.74
Transfer fees	2 00	Taxes and insurance paid	60.10
Loans repaid	27,163.92	Expenses—salaries	1,668.80
Sales, real estate during year	14 877.04	Directors, traveling expenses	113.64
Expense fund	299.43	Expenses—sundry	178.88
Profit and loss	77.33	Office rent, steam and light	213 40
Bills receivable	855.00	Legal service, recording and abstract	352.55
Geo. Mason	93.35	Printing and supplies	190 24
Rent	315 95	Collections	77.76
Sundry items	129.40	Postage, etc	52.94
S. F. Myers	60.00	Other disbursements:	
L. S. McCullouch	342.50	Bills payable	1,000 00
John Sluts	27.00	Judgments purchased	811.87
		Cash on hand and in treasury	1,780.18
Total receipts	$ 54.397.27	Total disbursements	$ 54.397.27

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 28,125 00	Paid in on all classes of stock	$ 49,507.60
Loans on stock pledged	2.788.00	Profits (undivided)	155 19
Real estate acquired	15,046.80	Ledger accounts	258.76
Due for insurance and taxes from borrowers	51.24		
Sundry accounts	170.33		
Real estate sold on contract	1,960 00		
Cash on hand and in treasury	1,780.18		
Total assets	$ 49,921.55	Total liabilities	$ 49,921.55

FIDELITY LOAN AND BUILDING ASSOCIATION.

Located at Ottumwa.

Incorporated September, 1893. Commenced business October, 1893.

J. D. FERREE, *President*. C. F. COLLISON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Dues installment stock	$ 7,673.33	Overdraft	$ 469.28
Full paid stock	1,200.00	Loans on real estate	15,361 42
Other kinds stock	3,235.50	Installments on stock withdrawn	15,636.76
Premium	1,136.77	Installments on stock matured	15,000.00
Interest	7,631 88	Full paid stock withdrawn	7,700.00
Fines	74.35	Interest or profits paid on stock withdrawn	8,442.07
Transfer fees	8.00	Taxes and insurance paid	1,085.63
Loans repaid	39,032.98	Expenses--salaries	2,205 00
Taxes and insurance repaid	258 50	Expenses--general	350.15
Sales real estate during year	2,635 80	Office rent	169.00
Expense fund and guarantee fund	1,024 85	Advertising	27.90
Other receipts--expense	5 90	Legal services	40.60
Bills payable	44,295.31	Printing and supplies	32.80
Bills receivable	100.00	Commission and exchange	23.05
Rents	2,433.66	Furniture and fixtures	6.50
		Foreclosures and costs	3,211.91
		Loss and gain	1,022.68
		Bills payable	36,122.97
		Sundry items	315.85
		Cash on hand and in treasury	3,524 26
Total receipts	$110,746.83	Total disbursements	$110,746 83

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$69,216 53	Paid in on installment stock	$ 37,435 19
Loans on stock pledged	1,413.19	Paid in on full paid stock	15,000.00
Premium earned and unpaid	206.07	Paid in on pre-paid stock and guarantee stock	30,195.98
Interest earned and unpaid	398.43	Contingent fund	64.25
Real estate acquired and sold on contract	31,070 00	Bills payable	28,969.00
Judgments	4,853.16	Loss and gain	5,165.86
Due for insurance and taxes from borrowers	4,744.55		
Furniture and fixtures	246.50		
Due on guarantee stock	941 00		
Rent account balance	161.37		
Fines and dues	55.22		
Cash on hand and in treasury	3,524.26		
Total assets	$116,830 28	Total liabilities	$116,830.28

HAWKEYE SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated June 1, 1894. Commenced business July 1, 1894.

V. P. TWOMBLY, *President*. I. K. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,741.04	Loans on real estate	$ 2,600.00
Dues installment stock	5,315.30	Loans on stock pledged	1,313.00
Full paid stock	6,925.00	Installment stock withdrawn	7,475.95
Premium	3,648.35	Full and prepaid stock withdrawn	14,970.00
Interest	2,597.21	Interest or profits paid on stock withdrawn	2,290.54
Fines	32.28	Dividend or interest on stock not withdrawn	3,206.45
Profits on withdrawals	642.56	Taxes and insurance paid	6.98
Loans repaid	15,437.35	Expenses—salaries: Officers	1,275.00
Taxes and insurance repaid	20.43	Traveling	6.65
Sales real estate during year	1,503.05	Office help	220.00
Profit and loss on real estate sales	73.31	Expenses—general:	
Bills payable	941.50	Office rent	195.00
Other receipts:		Miscellaneous expenses	121.41
Foreclosure costs	144.73	Printing and postage	39.00
Real estate rents	720.45	Agents' commissions	109.62
Real estate payments on contract	174.00	Foreclosures and costs	1,628.93
Real estate expenses refunded	56.54	Bills payable and interest	2,966.30
Sundries	1.60	Other disbursements: Real estate repairs	482.03
Cash overdrawn	139.48	Real estate contracts	1,300.00
		Interest and premium earned and unpaid	216.66
Total receipts	$40,513.58	Total disbursements	$ 40,513.58

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 49,531.20	Paid in on installment stock	$ 21,057.00
Loans on stock pledged	1,396.00	Paid in on full paid stock	41,000.00
Premium earned and unpaid	4,140.60	Paid in on prepaid stock	4,292.00
Interest earned and unpaid	3,451.23	Profits (divided)	8,328.15
Real estate acquired	14,322.24	Profits (undivided) contingent fund	1,109.91
Judgments	744.33	Bills payable	68.50
Due for insurance and taxes from borrower	193.76	Other liabilities:	
Other assets:		Advanced interest and premium	62.70
Bills receivable	212.84	Cash overdrawn	139.48
Furniture and fixtures	377.54		
Real estate contracts	1,686.00		
Total assets	$76,055.74	Total liabilities	$ 76,055.74

HOME SAVINGS AND TRUST COMPANY.

Located at Des Moines.

Incorporated June, 1892. Commenced business July, 1892.

D. H. KOOKER, *President*. E. C. SPINNEY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 19,276.73	Loans on real estate	$ 58,175.66
Dues installment stock	40,294.26	Loans on stock pledged	18,132 46
Full paid stock	300.00	Installment stock withdrawn	95,851.59
Prepaid stock	4,640 00	Contingent fund	389.71
Full and prepaid stock commissions	2,909 85	Real estate repairs	897.72
Interest	23,779 35	Draft deposited with auditor	500.00
Fines	250.34	Full and prepaid stock withdrawn	25,846.48
Two and one-fourth per cent of assets for expense	4,720 00	Real estate contracts	813.66
Transfer fees	42 00	Full and prepaid commission	4,678.73
Rent	656.02	Dividend or interest on stock not withdrawn	8,857.96
Stock loans	6,061.90	Davenport agency for dividends paid	1,000.84
Loans repaid	114,958.20	Taxes and insurance paid	1,690.02
Judgment costs repaid	1,225 91	S. D. & C. account closed out	536.72
Taxes and insurance repaid	616 74	Expenses--salaries:	
Loan expense and commission	740.51	Withdrawal losses on stock	217.60
Sales real estate during year	7,261.80	Officers	6,677.99
Sales real estate sold on contract	2,613.57	Traveling	68 80
Expense fund (dues, etc.)	3,584 30	Certificates of deposit (closed)	130.13
Profit and loss, five per cent levy	537 66	Office help	1,750 13
Return of draft by Auditor of State	500 00	Expenses--general	683.55
Rent from Twelfth street property	882.90	Collection expenses	915.89
Other receipts:		Office rent	641.35
Petty items	179.60	Postage	412 49
Interstate Building and Loan account (rent)	246 49	Renewals	273.73
S.D & Co's account (closed out)	295.22	Checks to bank for cost to pay dividends	2,500.00
G W. Lee (on account)	550.00	Advertising and printing and supplies	153 80
Davenport agency (account of dividends)	2,216.89	Revenue expense	214 24
Revenue stamps	175 34	Agents'	1,363 86
Held in suspense account until following loans were settled: 813, 518, 474, 688, 786, 625, 498, 1034, 1014	3,498.44	Furniture and fixtures	88.33
Received from bank to pay dividends at office	2,500.00	Foreclosures and costs	1,594.44
		Held in suspense till following loans were settled 813, 518, 474, 688, 786, 625, 498, 1034, 1014	3,498.44
		Bills payable	150.00
		Other disbursements:	
		Petty items	199.41
		Iowa Mutual Talmage stock	500.00
		Cash on hand and in treasury	6,108.29
Total receipts	$245 514.02	Total disbursements	$ 245,514.02

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$259.598.53	Paid in on installment stock	$ 199,074 37
Loans on stock pledged	19,114 06	Paid in on full paid stock	63,700 00
Premimum earned and unpaid	1.605 46	Paid in on prepaid stock	77,918.35
Real estate acquired	19,442 39	Incompleted loans	41 88
Judgments	4,182,19	Other liabilities:	
Due for insurance and taxes from borrowers	2,048.34	Contingent fund	838 69
Other assets:		Paid in on real estate contracts	2,329 80
Real estate sold on contract	7,978.30	Petty accounts	82 64
Real estate losses	5,261.20	Undivided profits	2.694.14
Twelfth St property	4,151 75		
Real estate repairs	556 89		
Iowa Mutual Building & Loan association	1,518.08		
National Home Building & Loan association	8,774.99		
Interstate Building & Loan association	5,833.28		
Petty accounts	283 72		
Losses on withdrawls of stock	222.40		
Cash on hand and in treasury	6,108.29		
Total assets	$346.679.87	Total liabilities	$ 346,679.87

HOUSE BUILDING SAVINGS AND LOAN ASSOCIATION.

Located at Hawarden.

Incorporated March 10, 1888. Commeuced business March 10, 1888.

J. E. Nash, *President.* L. P. CRANDALL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 6,412.68	Loans on real estate	$ 2,975 00
Dues installment stock	4,604.36	Installments on stock withdrawn	10,605.13
Full paid stock	500.00	Installments on stock matured	4,100.00
Premium	861.84	Interest or profits paid on stock withdrawn	1,461.18
Interest	2,802.09	Taxes and insurance paid	227 37
Fines	5.55	Expenses—salaries	603.00
Loans repaid	3,825 00	Office help	409.96
Sales real estate during year	1,637.76	Expenses—general	205.56
Other receipts:		Cash on hand and in treasury	2,004.92
Rents	1,075 50		
Bills receivable	302.24		
Real estate contracts	76.87		
Personal contracts	488.23		
Total receipts	$ 22.592 12	Total disbursements	$ 22.592.12

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 32,600 00	Paid in on installment stock	$ 25,061.54
Real estate acquired	6,752.23	Paid in on full paid stock	500.00
Tax certificates	49 84	Profits, (divided)	13,100.34
Other assets:		Expense fund	116 23
Real estate contracts	919.12	Other liabilities:	
Personal accounts	232.27	Due on withdrawal	2,510.67
Bills receivable	200.00	Interest due on full paid stock	7.50
Office furniture	126 80	Contingent fund reserved for losses	1,588.90
Cash on hand and in treasury	2,004.92		
Total assets	$ 42,885.18	Total liabilities	$ 42,885.18

INTER-STATE BUILDING AND LOAN ASSOCIATION.

Located at Sioux City.

Incorporated June, 1888. Commenced business June, 1888.

E. C. PETERS, *President*. D. L. PRATT, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury at commencement of fiscal year..	$ 5,059.82	Loans on real estate.....	$ 39,525.00
Dues on installment stock.....	28,903 48	Loans on stock pledged.....	4,938 72
Full paid stock.....	20,132.47	Installment stock withdrawn...	31,254.23
Prepaid stock.....	1,110,58	Matured stock withdrawn	8,791 96
Premium } Interest }	9 599 28	Prepaid stock withdrawn.....	7,445.41
Fines.....	134 84	Real estate account.....	14,033.26
Loans on stock repaid....	4,057.68	Interest or profits paid on stock withdrawn ..... } Dividends or interest paid on stock not withdrawn..... }	8,330.78
Taxes and insurance repaid	382.97		
Profits on withdrawals and lapses.	89.38	Taxes, insurance and repairs (on property acquired)..... ..	713 42
Sales of real estate.....	28,113.93	Expenses, salaries officers. ...	3,813.23
Real estate contract sales.....	14,705 52	Interest and fines refunded.....	1,733.44
Expense fund (dues, etc).....	2,198 59	Cash on hand and in treasury....	1,815.45
Bills payable (borrowed money)..	6,322.74		
Other receipts.....	291 52		
Contingent fund.....	1,292 10		
Total receipts.....	$122,394.90	Total disbursements..	$ 122,394 90

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 92,000.00	Paid in on installment stock	$ 81,557.38
Loans on stock pledged	3,263.42	Paid in — per cent on full paid stock	25,832.01
Premium earned and unpaid.....	519.90	Installments paid in advance....	385 00
Real estate acquired.....	2,536.58	Premium paid in advance.....	118.50
Due for insurance and taxes from borrowers	233.10	Incompleted loans.....	6,221.43
Other assets:		Profits (undivided).....	243.05
Real estate contracts.....	17,391.68	Expense fund.....	23 88
Installments unpaid.....	867.60	Surplus.....	4,246 68
Cash on hand and in treasury.....	1,815.45		
Total assets.....	$118,627.73	Total liabilities.....	$ 118,627 73

IOWA BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated January 21, 1889. Commenced business February 1, 1889.

JAMES WATT, *President* C. M. KEELER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,142 21	Loans on real estate	$ 21,671.00
Dues installment stock	52,741.28	Loans on stock pledged	3,609.90
Full paid stock	800.00	Installment stock withdrawn	55,959.99
Premium	4,420.03	Matured stock withdrawn	3,100.00
Interest	8,472.82	Full and prepaid stock withdrawn	4,040.00
Fines	77.63	Interest or profits paid on stock withdrawn	8,996.69
Transfer fees	145 09	Taxes and insurance paid	281.63
Undivided profits and contingent account	3,591,51	Expenses--salaries	2,762.50
Loans repaid	34,423.40	Traveling	68.62
Taxes and insurance repaid	570.97	Directors	275.00
Sales real estate during year	4,807.62	Office help	283.00
Expense fund (dues, etc.)	6,610.42	Expenses general	1,203.69
Other receipts—sundry items	2,410.60	Office rent	326.49
		Advertising	130.85
		Printing and supplies	110.50
		Furniture and fixtures	1,491,18
		Passed to expense account after July 1	2,014 62
		Contract and real estate	3,645.59
		Contingent and undivided profits	3,242.70
		Cash on hand and in treasury	7,994.63
Total receipts	$ 121,208 58	Total disbursements	$ 121,208.58

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$126,275.00	Paid in on installment stock	$ 125,714.62
Loans on stock pledged	9,058.00	Paid in on full paid stock	6,265 00
Premium and interest earned and unpaid	2,975 50	Profits (divided)	24,906 30
Dues	3,175.00	Profits (undivided)	2,975.50
Real estate acquired	5,840 29	Contingent	348.81
Due for insurance and taxes from Borrowers	858.34	Ledger account	1,798.53
Fixtures	189.50		
Real estate sold on contract	5,642.50		
Cash on hand and in treasury	7,994.63		
Total assets	$162,008.76	Total liabilities	$ 162,008.76

IOWA BUSINESS MENS BUILDING AND LOAN ASSOCIATION.

Located at Marshalltown.

Incorporated September 14, 1891. Commenced business November 4, 1891.

W. S. McBride, *President.* J. D. Vail, *Secretary.*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury at commencement of fiscal year	$13,214 89	Loans on real estate	$ 24,450.00
Dues on installment stock	73,843 10	Loans on stock pledged	26,308.95
Full paid stock	2,450.00	Installment stock withdrawn	127,828.87
Premium and interest	34,727.65	Matured stock withdrawn	13,214.61
Fines	971.04	Prepaid stock withdrawn	27,833.85
Membership fees	419.01	Interest or profits paid on stock withdrawn	61,158.15
Loans on stock repaid	6,485 50	Dividends or interest paid on stock not withdrawn	3,613.75
Loans on real estate repaid	133,924.65	Taxes, insurance and repairs (on property acquired)	1,094 49
Taxes and insurance repaid	605 18	Expenses, salaries officers	2,885.84
Profits on withdrawals and lapses	5,220.30	Office help and directors	3,851 88
Sales of real estate	3,032.49	Expenses, general	998 60
Expense fund (dues, etc.)	6,803.94	Office rent and expense	1,330.66
Loans foreclosed	626.41	Printing and supplies	274.75
Transfer fees	85 00	Legal services	101.00
Profit and loss, surplus	207.37	Collection and exchange	1,072 70
Dividends	207.29	Commission agents	910 80
Miscellaneous	26,590.67	Real estate	1,682.72
		Foreclosures and costs (judgments)	283.78
		Contingent and surplus fund	753.80
		Miscellaneous	5,909 87
		Cash on hand and in treasury	3,856.52
Total receipts	$309,414.49	Total disbursements	$309,414.49

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$268,043 46	Paid in on installment stock	$196,200.22
Loans on stock pledged	27,288 45	Paid in on full paid stock	35,052.36
Interest	2,353.28	Paid in on full paid stock	6,846.85
Real estate acquired	18,449 74	Profits (divided)	79,737.40
Due for insurance and taxes from borrowers	1,752.62	Profits (undivided)	16,596 70
Real estate contracts	15,016.80	Expense fund	5,337.75
Loans foreclosed	5,624.88	Surplus	207.37
Foreclosures, abstract fees, etc	291.59	Suspense	603.31
Furniture and fixtures, etc	1,658.49	Contingent	3,557 59
Cash on hand and in treasury	3,856.52	Over and short	17.17
		Sundry	179 10
Total assets	$344,335 83	Total liabilities	$344,335 83

IOWA BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated January 21, 1883. Commenced business February 1, 1889.

JAMES WATT, *President* C. M. KEELER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 2,142 21	Loans on real estate	$ 21,671.00
Dues installment stock	52,741.28	Loans on stock pledged	3,609.90
Full paid stock	800.00	Installment stock withdrawn	55,959.99
Premium	4,420.03	Matured stock withdrawn	3,100.00
Interest	8,472.82	Full and prepaid stock withdrawn	4,040.00
Fines	77.63	Interest or profits paid on stock withdrawn	8,996.69
Transfer fees	145 09	Taxes and insurance paid	281.63
Undivided profits and contingent account	3,591,51	Expenses--salaries	2,762.50
Loans repaid	34,423.40	Traveling	68.62
Taxes and insurance repaid	570.97	Directors	275.00
Sales real estate during year	4,807.62	Office help	283.00
Expense fund (dues, etc.)	6,610.42	Expenses general	1,203.69
Other receipts—sundry items	2,410.60	Office rent	326.49
		Advertising	130.85
		Printing and supplies	110.50
		Furniture and fixtures	1,491.18
		Passed to expense account after July 1	2,014.62
		Contract and real estate	3,645.59
		Contingent and undivided profits	3,242.70
		Cash on hand and in treasury	7,994.63
Total receipts	$ 121,208 58	Total disbursements	$ 121,208.58

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$126,275.00	Paid in on installment stock	$ 125,714.62
Loans on stock pledged	9,058.00	Paid in on full paid stock	6,265 00
Premium and interest earned and unpaid	2,975 50	Profits (divided)	24,906 30
Dues	3,175.00	Profits (undivided)	2,975.50
Real estate acquired	5,840 29	Contingent	348.81
Due for insurance and taxes from Borrowers	858.34	Ledger account	1,798.53
Fixtures	189.50		
Real estate sold on contract	5,642.50		
Cash on hand and in treasury	7,994.63		
Total assets	$162,008.76	Total liabilities	$ 162,008.76

IOWA BUSINESS MENS BUILDING AND LOAN ASSOCIATION.

Located at Marshalltown.

Incorporated September 14, 1891. **Commenced business November 4, 1891.**

W. S. McBride, *President.* **J. D. Vail, *Secretary.***

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury at commencement of fiscal year	$13,214 89	Loans on real estate	$ 24,450.00
Dues on installment stock	73,843 10	Loans on stock pledged	26,308.95
Full paid stock	2,450.00	Installment stock withdrawn	127,828.87
Premium and interest	34,727.65	Matured stock withdrawn	13,214.61
Fines	971.04	Prepaid stock withdrawn	27,833.85
Membership fees	419.01	Interest or profits paid on stock withdrawn	61,158.15
Loans on stock repaid	6,485 50	Dividends or interest paid on stock not withdrawn	3,613.75
Loans on real estate repaid	133,924.65	Taxes, insurance and repairs (on property acquired)	1,094 49
Taxes and insurance repaid	605.18	Expenses, salaries officers	2,885.84
Profits on withdrawals and lapses	5,220.30	Office help and directors	3,851 88
Sales of real estate	3,032.49	Expenses, general	998 60
Expense fund (dues, etc.)	6,803.94	Office rent and expense	1,330.06
Loans foreclosed	626.41	Printing and supplies	274.75
Transfer fees	85 00	Legal services	101.00
Profit and loss, surplus	207.37	Collection and exchange	1,072 70
Dividends	207.29	Commission agents	910 80
Miscellaneous	26,590.67	Real estate	1,682.72
		Foreclosures and costs (judgments)	283.78
		Contingent and surplus fund	753.80
		Miscellaneous	5,909.87
		Cash on hand and in treasury	3,856.52
Total receipts	$309,414.49	Total disbursements	$309,414.49

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$268,043 46	Paid in on installment stock	$196,200.22
Loans on stock pledged	27,288 45	Paid in on full paid stock	35,052.36
Interest	2,353.28	Paid in on full paid stock	6,846.85
Real estate acquired	18,449 74	Profits (divided)	79,737.40
Due for insurance and taxes from borrowers	1,752.62	Profits (undivided)	16,596 70
Real estate contracts	15,016.80	Expense fund	5,337.75
Loans foreclosed	5,624.88	Surplus	207.37
Foreclosures, abstract fees, etc	291.59	Suspense	603.31
Furniture and fixtures, etc	1,658.49	Contingent	3,557 59
Cash on hand and in treasury	3,856.52	Over and short	17.17
		Sundry	179 10
Total assets	$344,335 83	Total liabilities	$344,335 83

IOWA CENTRAL BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated March 3, 1890. Commenced business April, 1890.

J. A. T. HULL, *President*. T. N. BURKET, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 35,086.73	Mortgage contracts	$ 14,916.77
Dues installment stock	64,757.96	Real estate	20,073.20
Premium	34,294.07	Incompleted loans	250.00
Interest	29,387.47	Loans on stock pledged	1,820.00
Fines and transfer fees	2,772.52	Installments on stock withdrawn	58,054.28
Profits on withdrawals	6,708.57	Installments on stock matured	264,419.04
Loans repaid and matured	399,987.28	Full and prepaid stock withdrawn	52,740.00
Taxes and insurance repaid	3,240.45	Interest or profits paid on stock	183,304.06
Sales real estate	11,433.74	Taxes and insurance paid	2,770.50
Expense fund	9,952.67	Taxes on real estate and repairs	2,162.48
Contract sales and payments	20,715.39	Expenses—salaries:	
Real estate gain account	4,406.58	Officers	2,767.49
Foreclosure costs	3,834.89	Traveling expenses	733.10
Rent, account real estate acquired	5,366.67	Directors	296.99
Real estate undivided profit account	10,314.43	Office help	2,620.85
Sundry items	625.00	Expenses—general	296.53
		Collections	1,225.69
		Office rent	600.00
		Mortgage fees	270.35
		Advertising	52.00
		Legal service	75.00
		Printing and supplies and postage	1,230.49
		Furniture and fixtures	7.01
		Other disbursements:	
		Foreclosures and costs	4,176.28
		Bills payable	4,485.94
		Furniture and fixtures	1,623.20
		Undivided profit account to real estate and office furniture	10,914.43
		Cash on hand and in treasury	5,938.74
Total receipts	$642,824.42	Total disbursements	$ 642,824.42

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$398,014.48	Paid in on installment stock	$246,533.11
Loans on stock pledged	5,499.00	Paid in on full paid stock	40,800.00
Real estate acquired	24,394.41	Paid in on prepaid stock	21,525.00
Mortgage contracts	35,914.42	Profits (divided)	131,063.16
Foreclosure costs	3,642.43	Profits (undivided)	36,165.01
Due for insurance and taxes from borrowers	2,684.60	Surplus	1,000.00
Other assets;			
Furniture and fixtures	998.20		
Cash in treasury	5,938.74		
Total assets	$477,086.28	Total liabilities	$477,086.28

IOWA DEPOSIT AND LOAN COMPANY ASSOCIATION.

Located at Des Moines.

Incorporated November 19, 1890. Commenced business November 19, 1890.

F. C. McCartney, *President*. C. M. Keeler, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amonnt.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 12,332 12	Undivided profits	$ 156.77
Dues installment stock	20,310.20	Loans on real estate	20,000.00
Full paid stock	4,284.14	Loans on stock pledged	5,809.52
Premium and interest	14,474 46	Installment stock withdrawn	60,619.72
Fines	313.89	Matured stock withdrawn	39,700 00
Membership fees	153.50	Full and prepaid stock withdrawn	4,284 14
Transfer fees	4 00	Allowance to expense fund	4,683.30
Profits on withdrawals	5,512.96	Coupons on prepaid stock	76.05
Stock loans	6,513,89	Taxes, insurance and foreclosure costs paid	1,983.92
Mortgage loans	60,613 00	Expenses--salaries	3,034.50
Taxes, insurance and foreclosure costs repaid	1,102,50	Exchange and collections	305.29
Sales real estate during year	8,100 55	Traveling	85.71
Expense fund (dues, etc.)	4,857.01	Sundry expense	307.22
Other receipts:		Telegrams and express	6 95
Individual ledger accounts	8,198,59	Expenses--general:	
Webster City Savings Bank	8,000.00	Office rent	295.00
Undivided profits	1,449,48	Advertising	25.00
Contingent and reserve	577.86	Legal service	395.84
		Printing and supplies	320.72
		Agents' commissions	84.00
		Dues, interest, premiums and fines returned	93.75
		Individual ledger accounts	7,880.60
		Real estate foreclosed and in process	1,506.34
		Contingent and reserve	1,190.36
		Cash on hand and in treasury	3,953.45
Total receipts	$156,798.15	Total disbursements	$ 156,798.15

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$109,190.00	Value installment stock	$ 140,222.28
Loans on stock pledged	6,632.80	Paid in on full paid stock	4,284.14
Premium and interest earned and unpaid	5,989.97	Installments paid in advance	210.65
Real estate acquired	19,457.35	Premium and interest paid in advance	44.60
Judgments and foreclosure account	1,065.63	Profits (undivided)	8,742.44
Due for insurance, taxes and foreclosure costs from borrowers	3,339 95	Other liabilities:	
Other assets:		Certificate of deposit	39.00
Real estate sold on contract	4,929 20	Contingent and reserve	5,764.87
Arrears loan fund dues	5,997 65	Loan fund dues and interest on stock	1,534.50
Sundry accounts	286 48		
Cash on hand and in treasury	3,953 45		
Total assets	$160,842 48	Total liabilities	$ 160,842.48

IOWA SAVINGS AND LOAN, DES MOINES, IOWA.

Located at Des Moines.

Incorporated August 14, 1889. Commenced business September 1, 1889.

C. G. McCarthy, *President*. O. B. Jackman, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 15,977.05	Loans on real estate	$ 23,025.00
Dues installment stock	97,338.25	Loans on stock pledged	16,692.00
Full paid stock	9,600.00	Installments on stock withdrawn	168,774.01
Premium and interest	64,439 81	Installments on stock matured	205,371.91
Fines	1,744.39	Full paid stock withdrawn	30,735.00
Transfer fees	46 20	Interest or profits paid on stock withdrawn	32,088.33
Loans repaid	227,305.00	Interest or profits paid on stock not withdrawn	13,160 76
Taxes and insurance repaid	16,412 94	Taxes and insurance paid	36,770.99
Sales, real estate	31,881.90	Expenses—salaries	9,543.24
Contingent account	3,046.04	Traveling expenses	123.03
Fees for closing loans	377 18	Office help	2,299.96
Stock loans repaid	23,395.00	Expenses—general	1,109 54
Foreclosure account	13,941.89	Office rent	665.00
		Advertising and printing	174.36
		Agents' commission	1,644.50
		Suspense account	9,430.41
		Premium and interest returned	1,095.64
		Fees closing loans	348 28
		Profit and loss	543 88
		Cash on hand and in treasury	11,909.75
Total receipts	$505,505.65	Total disbursements	$ 505,505.65

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$497,790 67	Paid in on installment stock	$ 370,952.43
Loans on stock pledged	12,840.00	Paid in on full paid stock	57 700 00
Premium and interest earned and unpaid	8,949.87	Paid in on installment stock	13,800.00
Real estate acquired	56,753.39	Profits apportioned	164,031 07
Due for insurance and taxes from borrowers	4,306.04	Profits (undivided)	8,949 89
Other assets:		Fund, contingent account	42 58
Real estate sold on contract	23,064 44	Suspense account	138.21
Cash in treasury	11,909.75		
Total assets	$615,614 18	Total liabilities	$ 615,614 18

IOWA CENTRAL SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated March 20, 1899. Commenced business April 1, 1899.

J. A. T. HULL, *President*. T. N. BERKET, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 9,226.01	Loans on real estate	$ 42,025.00
Dues installment stock	14,824.28	Installments on stock withdrawn	3,125.14
Full paid stock	27,400.00	Full paid stock withdrawn	29,700.00
Interest	9,150.17	Interest or profits paid on stock withdrawn	33.86
Fines and transfer fees	208.62	Interest or profits paid on full paid stock	5,555.19
Membership and mortgage fees	677.65	Taxes and insurance paid	478.78
Fees—profits on withdrawals	81.06	Expenses—salaries:	
Loans repaid and cancelled	23,200.00	Directors	18.16
Taxes and insurance repaid	59.54	Office help	150.00
Incomplete loans	739.92	Expenses—general	52.40
		Advertising	1.00
		Printing, supplies and collections	191.20
		Mortgage fees, etc	663.72
		Cash on hand and in treasury	3,572.80
Total receipts	$85,567.25	Total disbursements	$ 85,567.25

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$117,165.00	Paid in on installment stock	$ 17,875.82
Due for insurance and taxes from borrowers	465.12	Paid in on full paid stock	99,400.00
Cash in treasury	3,572.80	Incompleted loans	1,051.92
		Profits (divided)	237.77
		Profits (undivided)	2,637.41
Total assets	$121,202.92	Total liabilities	$ 121,202.92

LE MARS BUILDING AND LOAN ASSOCIATION.

Located at Le Mars.

Incorporated December, 1892. Commenced business January 1, 1893.

I. S. STRUBLE, *President*. W. S. FREEMAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount
Cash in treasury at commencement of fiscal yoar	$ 2,060 37	Loans on real estate	$ 12,375.00
Dues installment stock	14,103 96	Loans on stock pledged	1,145.00
Full paid stock	3,500.00	Installment stock withdrawn	18,943 06
Prepaid stock	840.00	Installment stock matured	2,500 00
Premium and interest	8,056.31	Full and prepaid stock withdrawn	6,214.00
Fines	117.37	Profits paid on stock withdrawn	9,256 84
Membership fees	192.00	Dividend or interest paid on stock not withdrawn	332.97
Transfer fees	12.00	Taxes and insurance advanced	338.00
Loans repaid	24,215 00	Interest paid on stock withdrawn, and bills payable	111.15
Taxes and insurance repaid	862.35	Expences--Officers	950.00
Sales real estate during year, and rents	5,545.68	Traveling	99.49
Expense fund, dues, &c	183.05	Directors	132.00
Profits on withdrawals	1,016.19	Office help	540.00
Profit and loss	5.00	Office rent	106.50
Real estate sold under contract	1,256.71	Postage	63.13
Foreclosure	408.44	Loan expense (recording &c)	48.40
Contingent account	294 17	Agents commission	209.00
Sale of office fixtures	46 50	Printing and supplies	199.05
		Collection local treasurer	165.20
		Loss	16.67
		Discount on adv. payments	2.00
		Real estate acquired, repairs &c	1,314 87
		Real estate sold under contract	4,815 25
		Contingent account	398.36
		Office furniture	1.00
		Cash on hand and in treasury	1,715.75
		Foreclosure and costs	722.35
Total receipts	$62,715.10	Total disbursements	$ 62,715.10

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$66,130 00	Paid in on installment stock	$ 53,747.07
Loans on stock pledged	1,455.00	Paid in on full paid stock	2,900.00
Interest earned and unpaid	1,207 70	Paid in on pre-paid stock	5,793 00
Real estate acquired	7,859.85	Installments paid in advance	126.50
Due for insurance and taxes from borrowers	453.78	Interest paid in advance	19.92
Real estate sold under contract	8,061.37	Profits (divided)	21,904.23
Office furniture	100.00	Profits (undivided)	1,326 02
Foreclosure	616.65	Contingent acconnt	872.85
Cash on hand and in treasury	1,715.75	Bills payable	750.00
		Interest accrued on bills payable	13.00
		Suspended account	147.51
Total assets	$87,600.10	Total liabilities	$87.600.10

MUTUAL BENEFIT BUILDING AND LOAN ASSOCIATION.

Located at Atlantic.

Incorporated January 8, 1891. Commenced business January 8, 1891.

J. B ROCKAFELLOW, *President*. GEO. E. PENNELL, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$33,636 77	Loans on real estate	$35,630.90
Dues installment stock	10,778 60	Installments on stock withdrawn and matured	33,039.25
Premium	1,935.58	Interest or profits paid on stock withdrawn	22,243.80
Interest	9,895 01	Credited expense account from earnings	2,847.46
Fines	240 63	Taxes and insurance paid	222.47
Loans repaid	59,965 27	Officers	1,937.50
Taxes and insurance repaid	249 00	Directors	409.00
Sales real estate	3,007 13	Examiner	43.92
Expense fund	3,582 74	Office help, sundries	102.07
Tax certificates	458 04	Expenses--general	86.05
Sheriff's certificates	3,523 98	Office rent, light and heat	90 44
Office building and fixtures	600.00	Advertising, inspection of properties	211.33
		Legal service	82.50
		Printing and supplies and postage	156.81
		Agent's commission	39.40
		Furniture and fixtures, collections and bonds	164 62
		Real estate	4,830.06
		Sheriffs and tax certificates	4,692 46
		Sundry items	454.80
		Cash on hand and in treasury	20,588 00
Total receipts	$127,872 84	Total disbursements	$127,872.84

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate and loans on stock pledged	$114,853.93	Paid in on installment stock	$ 43,787 92
Real estate acquired	6,086.59	Paid in on full paid stock	200.00
Tax certificates	822.58	Paid in on prepaid stock	45,420 00
Due for insurance and taxes from borrowers	583 09	Premium paid in advance	35,183.97
Office building and fixtures	4,136 35	Interest paid in advance	20,701.39
Sheriff certificates	3,836.69	Fines	5,386.11
First National Bank Griswold	30 81	Transfer fees	79.00
Cash in treasury	20,588.00	Rent, etc	32 50
		Profit and Loss	86 84
		Expense fund	60.31
Total assets	$150,938.04	Total liabilities	$150,938.04

NATIONAL BUILDING AND SAVINGS ASSOCIATION.

Located at Boone.

Incorporated October, 1891. Commenced business November, 1891.

S. L. MOORE, *President*. JOHN S. CROOKS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 16,879 09	Taxes, insurance and repairs on real estate	$ 2,646.43
Dues installment stock	15,716.73	Installments on stock withdrawn	57,292.33
Full paid stock	500.00	Full paid stock withdrawn	44,190.00
Prepaid stock	320.00	Interest or profits paid on stock withdrawn	34,162 19
Premium	1,184.90	Interest or profits paid on stock not withdrawn	1,247.27
Interest	11,938.89	Taxes and insurance paid	633 86
Fines	542.67	Expenses refunded on withdrawals	531.95
Transfer fees	9.10	Expenses—salaries:	
Loans repaid	78,608.00	Officers	1,800.00
Taxes and insurance repaid	1,300.05	Traveling expense	741.69
Sales real estate	14,964.94	Office help	744.00
Expense fund	2,494 39	Expenses—general:	
Profit and loss	495 80	Office rent and office expense, printing, etc.	1,278.79
Sundry profits	671.02	Foreclosures and costs	1,181.55
Furniture and fixtures	15.00	Sundry expense	198.45
Judgments and foreclosures repaid	1,915 75	Cash on hand and in treasury	907.82
Total receipts	$147,556 33	Total disbursements	$ 147,556.33

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 92,814 98	Paid in on installment stock	$ 65,586.58
Loans on stock pledged	740 00	Paid in on full paid stock	5,300 00
Premium earned and unpaid	692 52	Paid in on prepaid stock	32,920.00
Interest earned and unpaid	1 399.55	Incompleted loans	50.04
Real estate acquired	34,429.27	Profits (divided)	31,321.69
Judgments	484.10	Profits (undivided)	1,894.93
Due for insurance and taxes from borrowers	1,486.31	Surplus and contingent fund	3,605.89
Other assets:			
Fines earned and unpaid	25,78		
Furniture and fixtures	136.00		
Real estate sold on contract	7,564 80		
Cash in treasury	907 82		
Total assets	$140,679 13	Total liabilities	$ 140,679.13

NORMAL SAVINGS AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated January 1, 1892. Commenced business January 1, 1892.

F. WEISBARD, *President* JESSE HIGBY, *Secretary*

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 1,950.20	Loans on real estate	$ 1,000.00
Dues installment stock	3,347.20	Loans on stock pledged	300 00
Premium	1,273 65	Installments on stock withdrawn	2,104 90
Interest	1,139.92	Installments on stock matured	3,803.31
Loans repaid	4,149.52	Full paid stock withdrawn	100.00
Expense fund	266.41	Interest or profits paid on stock withdrawn	3,333.43
		Expenses—salaries:	
		Officers	389.45
		Office help	120.00
		Expenses—general:	
		Office rent	120.00
		Other disbursements:	
		Sundry items	82.67
		Cash on hand and in treasury	773.14
Total receipts	$ 12,126 90	Total disbursements	$ 12,126 90

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 21,250.00	Paid in on installment stock	$ 12,109.95
Loans on stock pledged	943.00	Paid in on full paid stock	200.00
Cash in treasury	773.14	Paid in on pre-paid stock	3,500.00
		Profits, (divided)	5,588.44
		Profits, (undivided)	649 55
		Expense fund	118.20
		Other liabilities:	
		Pre-paid interest-bearing stock	800.00
Total assets	$ 22,966.14	Total liabilities	$ 22,966.14

NORTHWESTERN DEPOSIT AND INVESTMENT COMPANY.

Located at Holstein.

Incorporated February 1, 1892. Commenced business February 2, 1892.

J. T. WALKER, *President*. H. G. KRANZ, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 7,736 13	Loans on real estate	$ 9,225 00
Dues installment stock	18,140 10	Loans on stock pledged	1,983.34
Full paid stock	2,400 00	Installments on stock withdrawn	10,945 20
Prepaid stock	1,480.00	Installments on stocks matured	15,031.46
Premium	5,384 44	Full paid matured	6,900 00
Interest	3,175.62	Interest or profits paid on stock withdrawn	3,334.30
Fines	59 59	Interest or profits paid on stock not withdrawn	784.32
Membership fees	42 50	Taxes and insurance paid	201.37
Transfer fees	2.35	Expenses—salaries:	
Loans repaid	13,355.00	Officers	775.00
Taxes and insurance repaid	116 05	Directors	983.00
Sales real estate	1,050.00	Expenses—general	643.14
Expense fund	1,511.34	Advertising	7.45
Other receipts:		Legal service	50.00
Profit and loss	126.95	Printing and supplies	107.40
Rent	24 63	Other disbursements:	
Sundry amounts repaid	361.46	Foreclosures and costs	899.17
Real estate	1,605.00	Sundry items	423 10
Cost on foreclosures	88 38	Cash on hand and in treasury	5,135 56
Maturity accounts	769.27		
Total receipts	$ 57,428.81	Total disbursements	$ 57,428.81

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 68,000.00	Paid in on installment stock	$ 55,404 28
Loans on stock pledged	9,099.66	Paid in on full paid stock	6,000.00
Premium earned and unpaid	900.20	Paid in on pre-paid stock	4,080.00
Interest earned and unpaid	1,011.30	Profits, (divided)	24,907.83
Real estate acquired	1,401.21	Profits, (undivided)	723.49
Sundry accounts	9 41	Surplus	700.00
Real estate under foreclosure	5,843.17	Other liabilities:	
Due for insurance and taxes from borrowers	184.62	Sundry accounts	832.80
Other assets:			
Furniture and fixtures	296.46		
Cost on foreclosures	766 81		
Cash in treasury	5,135 56		
Total assets	$ 92,648 40	Total liabilities	$ 92,648 40

OSKALOOSA NATIONAL BUILDING, LOAN AND INVESTMENT COMPANY.

Located at Oskaloosa.

Incorporated December, 1895. Commenced business January, 1896.

CHAS. V. HOFFMAN, *President*. J. E. DAVIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts	Amount.	Disbursements.	Amount.
Cash on hand and in treasury	$ 1,109.19	Loans on real estate	$ 5,550.00
Dues installment stock	9,726.91	Installments on stock withdrawn	12,961.76
Prepaid stock	500.00	Interest on full and matured stock	1,328 73
Premium	2.297.08	Interest or profits paid on stock withdrawn	3,528.68
Interest	2,247.14	Taxes and insurance paid	159.52
Fines	72.48	Expenses--salaries	661.39
Lapsed stock	160 00	State fees	47.55
Transfer fees	78.00	Directors	95 00
Loans repaid	12,275.00	Expenses--general	95.00
Taxes and insurance repaid	96.06	Office rent	120.00
Expense fund	312.74	Printing supplies	72.65
Other receipts:		Furniture and fixtures, sundry items	386.co
Bills payable	3,500 00	Other disbursements:	
Personal accounts	5,959.22	Profit and loss	136 80
		Bills payable and interest	5,455.08
		Personal accounts	5,932.39
		Cash on hand and in treasury	1,794 27
Total receipts	$38,324 82	Total disbursements	$ 38,324.82

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$37,978.50	Paid in on installment stock	$ 19,970.42
Loans on stock pledged	216.00	Paid in on full paid stock	3,780.00
Premium earned and unpaid	1,093.10	Paid in on prepaid stock	8,850 00
Interest earned and unpaid	1,093.10	Profits (divided)	9,981.41
Due for insurance and taxes from borrowers	229.16	Other liabilities:	
Other assets-		Sundry items	294.69
Furniture and fixtures	365.33		
Sundry items	107.06		
Cash in treasury	1,794 27		
Total assets	$42,876.52	Total liabilities	$ 42,876 52

SOUTHEASTERN IOWA LOAN (DOMESTIC LOCAL) ASSOCIATION.

Located at Eldon.

Incorporated September 15, 1896. Commenced business March, 1897.

E. T. ROLAND, *President*. E. P. HOWARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1900.

Receipts.	Amount.	Disbursements.	Amount.
Cash in treasury at commencement of fiscal year	$ 135.18	Installment stock withdrawn	$ 75.60
Dues installment stock	227 22	Full and prepaid stock withdrawn	600 00
Premium, to July	43.02	Interest on full paid stock	95.33
Interest	129.42	Interest or profits paid on stock withdrawn	5.29
Loans repaid	300.00	Expenses—salaries;	
Expense fund (dues, etc.)	45.62	Bonds of officers	15 00
		Traveling	10.00
		Expenses—general:	
		Printing and supplies	20 00
		Other disbursements:	
		Examiner's fee expenses	20.40
		Amendment of articles	7.50
		Auditor's fee, two years	20.00
		Revenue expenses and postage	2.66
		Cash on hand and in treasury	8.68
Total receipts	$ 880 46	Total disbursements	$ 880.46

Assets.	Amount.	Liabilities.	Amount.
Loans on real estate	$ 2,000.00	Paid in on installment stock	$ 819.67
Premium earned and unpaid	12.00	Paid in on full paid stock	900 00
Cash on hand and in treasury	8.68	Profits (divided)	269 99
		Expense fund	9.10
		Other liabilities:	
		Contingent fund	11.92
Total assets	$ 2,020 68	Total liabilities	$ 2,020 68

RECEIPTS—1899.

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues Installment Stock.
DOMESTIC LOCAL.			
Akron Domestic Local Building and Loan ass'n.	Akron	$ 271.57	$ 6,214.25
Appanoose County Loan and Building Ass'n	Centerville	670 39	8,121.00
Atlantic Mutual Building and Loan association	Atlantic	8,085 02	1,405.50
Boone Building and Loan association	Boone	893.59	4,004.50
Building, Savings and Loan association	Winterset	1,996.40	6,709.00
Burlington Loan association	Burlington	6,470 15	9,645 00
Bohemian Building and Loan association	Cedar Rapids	825.34	16,539 32
Casey Savings and Loan association	Casey	1,217.50	233.73
Cass county Loan and Building association	Atlantic	2,821.35	1,819.00
Cedar Falls Building and Loan association	Cedar Falls	5,342 40	24,874.50
Cedar Rapids Building and Loan association	Cedar Rapids	2,655.57	56,171 64
Cedar Valley Building and Loan association	Cedar Falls	2,546 48	10,023.00
Chorokee Building and Loan association	Cherokee	752.87	2,448.70
Citizens Building association	Clinton	862.35	2,903 83
Council Bluffs Mutual Building and Loan Ass'n	Council Bluffs	318.62	3,247.82
Davenport Loan, Building and Savings Ass'n	Davenport	4,499.83	58,551.00
Decorah Building and Loan association	Decorah	329.56	3,184.80
Dickinson County Building and Loan association	Spirit Lake	510.35	3,214 20
Dubuque Building and Loan association	Dubuque	15,296.48	112,402.00
Elgin Building and Loan association	Elgin	1,039.06	790.20
Emmetsburg Building and Loan association	Emmetsburg	241.17	13,735.00
Eagle Grove Building and Loan association	Eagle Grove	7,214.25	5,483.45
Fairfield Loan and Building association	Fairfield	776.07	15,260.01
Fort Dodge Building and Loan association	Fort Dodge	6,652.06	16,448.12
Fort Madison Loan and Building association	Fort Madison	321.72	13,354 00
Fourth Street Building association, The	Clinton	254.67	3,129.61
Germania Building, Loan and Savings Ass'n	Cedar Falls	370 25	7,815.50
Germania Savings and Loan association	Clinton	1,693.68	13,591.51
Glenwood Building and Loan association	Glenwood	616.65	6,255.00
Grinnell Building, Loan and Savings association	Grinnell	4,793.92	12,626.75
Home Building and Loan association	Mar on	950.74	9,821.00
Home Building and Loan association	Sidney	739.64	5,176 23
Home Building and Loan association	Shenandoah	515.14	12,556.00
Home Loan and Building association	Fairfield	1,131 03	3,839.73
Home Building, Loan and Savings association	Davenport	773.50	6,309 75
Keokuk Loan and Building association	Keokuk	143.07	27,915 85
Lake City Building and Loan association	Lake City	1,342.73	1,153.20
La Porte Building and Loan association	La Porte City	213.93	3,900.50
Lee County Loan and Building association	Keokuk	1,329.76	29,426 10
Linn County Building and Loan association	Marion	54.47	27,287.74
Lyon County Building and Loan association	Rock Rapids	387.32	1,016 35
Maquoketa Building and Savings association	Maquoketa	3,348.95	21,191.49
Mason City Building and Loan association	Mason City	3,982.34	37,930.00
Mechanics Building association	Sioux City	2,300 44	3,164.00
Mutual Home Loan and Savings association	Grinnel	56.06	8,633.40
Mutual Loan and Savings assocation	Tama	1,894.27	8,508.00
Merchants & Mechanics Loan, Bld'g. & Sav. Ass'n	Davenport	9,021.29	22,300.00
Northwestern Building and Loan association	Inwood	394.63	3,202.00
Osage Building and Loan association	Osage	1,522.06	1,769.00
Ottumwa Loan, Building and Savings association	Ottumwa	1,693.47	5,852.80

RECEIPTS—1899.

Full paid stock.	Prepaid stock	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
.....	.....	$ 491.46	$ 1,474.39	$ 3 90	$ 69.55	$ 750.00	$ 575.00
.....	.....	1,455.25	4,852 70	217.23	71.50	30,823 66	9,770.00
.....	.....	726.99	1,268.21	....	34.47	12,013 84	.....
.....	.....	.....	1,713.01	2 00	3.50	7,050.00	255.00
.....	.....	859.46	2,099.41	42.40	18.97	9,400 00	1,461.00
.....	.....	.....	3,766.28	33.25	.....	14,550 84	2,025.00
.....	.....	.....	2,019 10	.....	69.25	2,250 00	.....
.....	.....	228.00	190.00	2.15	.....	1.600.00	.....
.....	.....	477.25	723 90	37 65	.....	17,573.00	.....
.....	.....	2,645.00	10,456.27	70 75	60.90	23,700.00	.....
.....	.....	.....	10,167.75	311.53	13.25	43 030.00	3,968.20
.....	.....	1,765 00	4,571.16	66.05	9.50	7,310.00	.....
.....	.....	385.00	2,304.16	3.05	.50	20,794.95	.....
.....	.....	.....	795.96	22 44	1.75	3,500 00	398.20
.....	1,000.00	654.09	.....	2.00	.....	1,298.77	40.00
.....	.....	.....	21.263.44	730.79	.....	54.560.44	7,949.99
.....	.....	.....	1,158.05	.60	80.00	7,575 00	.....
.....	.....	978 97	1,032.71	33.22	14.75	3,525 00	.....
.....	.....	.....	21,501 20	311.67	137.90	42,271 00	35,477.50
.....	.....	.....	115.11	.....	.....	1,894 60	100.00
.....	.....	.....	3,281.23	45.61	170.50	1,941.35	.....
.....	800 00	1,198.25	1,626.91	124 66	17.00	7,900 21	.....
.....	.....	1,632,91	6,531.64	77.00	.....	9,308.95	400.00
.....	.....	.....	5,514.02	28.57	21.76	32,706.85	.....
.....	.....	3,998 95	11,098.59	133.90	.....	30,900.00	..... 1,700.00
.....	.....	.....	2,404.53	.....	.....	14,200.00	.....
.....	.....	261 63	3,346.89	12 95	7.50	1,400.00	1,250.00
.....	.....	.....	2,529.03	44.72	.....	18,600.00	.....
.....	.....	161 46	2,303.47	43.76	.....	15,964.04	.....
.....	.....	396.45	2,652.31	.....	13.25	16,000.00	.....
.....	.....	.....	2,617.92	87.45	.....	13,435.00	.....
.....	.....	410.61	1,035.07	.....	8 10	1,020.00	.....
400.00	.....	1,840.00	1,840.00	48.45	63.25	8,100 00	.....
.....	.....	.....	2,108.72	41.61	.....	2,070 00	2,517.50
.....	.....	.....	2,753.41	55.10	5.00	1,146.51	.....
.....	.....	5,897.72	18,160.22	.....	263.25	60,412 70	.....
.....	.....	281 40	310.02	.....	1.50	400 00	.....
.....	.....	90.00	1,447.34	22.15	5.50	.....	1,850 00
.....	.....	5,858.97	16.536.28	.....	.....	19,496.55	.....
.....	.....	.....	3,178.68	151.37	.....	.....	1,640.00
.....	.....	.....	441.65	.....	.....	.....	.....
.....	.....	.....	.....	.....	6 30	18,003.26	450.00
.....	.....	2,238.59	8,708.41	334.14	51.90	24,545 00	.....
.....	.....	.....	2,134 85	101.62	.....	8,963.75	2,525.00
5,000.00	.....	173.10	3,581.38	6.67	.....	.....	9,139.67
.....	.....	1,978.41	4,616.29	46.30	62.25	.....	7,425.00
.....	.....	.....	14,417.81	.....	1,170 44	38,100.00	12,643.00
.....	.....	904.11	1,409.50	45.84	19 75	5,325 00	.....
.....	.....	187.40	451.50	22.30	3.75	488.00	.....
12,500.00	.....	.....	3,681.19	36.50	.....	9,287.28	.....

RECEIPTS—1899.

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues Installment Stock.
DOMESTIC LOCAL.			
Akron Domestic Local Building and Loan ass'n.	Akron	$ 271.57	$ 6,214.25
Appanoose County Loan and Building Ass'n	Centerville.	670 39	8,121.00
Atlantic Mutual Building and Loan association	Atlantic	8,085 02	1,405.50
Boone Building and Loan association	Boone	893.59	4,004.50
Building, Savings and Loan association	Winterset	1,996.40	6,709.00
Burlington Loan association	Burlington.	6,470 15	9,645 00
Bohemian Building and Loan association	Cedar Rapids	825.34	16,539 32
Casey Savings and Loan association	Casey	1,217.50	233.73
Cass county Loan and Building association	Atlantic	2,821.35	1,819.00
Cedar Falls Building and Loan association	Cedar Falls	5,342 40	24,874.50
Cedar Rapids Building and Loan association	Cedar Rapids	2,655.57	56,171 64
Cedar Valley Building and Loan association	Cedar Falls	2,546 48	10,023.00
Chorokee Building and Loan association	Cherokee	752.87	2,448.70
Citizens Building association	Clinton	862.35	2,903 83
Council Bluffs Mutual Building and Loan Ass'n	Council Bluffs	318.62	3,247.82
Davenport Loan, Building and Savings Ass'n	Davenport	4,499.83	58,551.00
Decorah Building and Loan association	Decorah	329.56	3,184.80
Dickinson County Building and Loan association	Spirit Lake.	510.35	3,214 20
Dubuque Building and Loan association	Dubuque.	15,296.48	112,402.00
Elgin Building and Loan association	Elgin	1,039.06	792.20
Emmetsburg Building and Loan association	Emmetsburg	241.17	13,735.00
Eagle Grove Building and Loan association	Eagle Grove	7,214.25	5,483.45
Fairfield Loan and Building association	Fairfield	776.07	15,260.01
Fort Dodge Building and Loan association	Fort Dodge	6,652.06	16,448.12
Fort Madison Loan and Building association	Fort Madison	321.72	13,354 00
Fourth Street Building association, The	Clinton.	254.67	3,129.61
Germania Building, Loan and Savings Ass'n	Cedar Falls	370 25	7,815.50
Germania Savings and Loan association	Clinton.	1,693.68	13,591.51
Glenwood Building and Loan association	Glenwood	616.65	6,255.00
Grinnell Building, Loan and Savings association	Grinnell	4,793.92	12,626.75
Home Building and Loan association	Mar on	950.74	9,821.00
Home Building and Loan association	Sidney	739.64	5,176 23
Home Building and Loan association	Shenandoah	515.14	12,556.00
Home Loan and Building association	Fairfield	1,131 03	3,839.73
Home Building, Loan and Savings association	Davenport	773.50	6,309 75
Keokuk Loan and Building association	Keokuk	143.07	27,915 85
Lake City Building and Loan association	Lake City	1,342.73	1,153.20
La Porte Building and Loan association	La Porte City	213.93	3,900.50
Lee County Loan and Building association.	Keokuk	1,329.76	29,426 10
Linn County Building and Loan association.	Marion	54.47	27,287.74
Lyon County Building and Loan association	Rock Rapids	387.32	1,016 35
Maquoketa Building and Savings association	Maquoketa	3,348.95	21,191.49
Mason City Building and Loan association.	Mason City	3,982.34	37,930.00
Mechanics Building association	Sioux City	2,300 44	3,164.00
Mutual Home Loan and Savings association	Grinnel.	56.06	8,633.40
Mutual Loan and Savings assocation	Tama	1,894.27	8,508.00
Merchants & Mechanics Loan, Bld'g. & Sav. Ass'n	Davenport	9,021.29	22,300.00
Northwestern Building and Loan association	Inwood.	394.63	3,202.00
Osage Building and Loan association	Osage	1,522.06	1,769.00
Ottumwa Loan, Building and Savings association	Ottumwa.	1,693.47	5,852.80

RECEIPTS—1899.

Full paid stock.	Prepaid stock	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
.....	.....	$ 491.46	$ 1,474.39	$ 3 90	$ 69.55	$ 750.00	$ 575 00
.....	.....	1,455.25	4,852 70	217.23	71.50	30,823 66	9,770.00
.....	.....	726.99	1,268.21	....	34.47	12,013 84	.....
.....	.....	.....	1,713.01	2 00	3.50	7,050.00	255.00
.....	.....	859.46	2,099.41	42 40	18.97	9,400 00	1,461.00
.....	.....	.....	3,766.28	33.25	.....	14,550 84	2,025.00
.....	.....	.....	2,019 10	.....	69.25	2,250 00	.....
.....	.....	228.00	190.00	2.15	.....	1,600.00	.....
.....	.....	477.25	723 90	37 65	.....	17,573.00	.....
.....	.....	2,645.00	10,456.27	70.75	60.90	23,700.00	.....
.....	.....	.....	10,167.75	311.53	13.25	43 030.00	3,968.20
.....	.....	1,765 00	4,571.16	66.05	9.50	7,310.00	.....
.....	.....	385.00	2,304.16	3.05	.50	20,794.95	.....
.....	.....	.....	795.96	22 44	1.75	3,500 00	398.20
.....	1,000.00	654.09	.....	2.00	.....	1,298.77	40.00
.....	.....	.....	21.263.44	730.79	.....	54,560.44	7,949.99
.....	.....	.....	1,158.05	.60	80.00	7,575 00	.....
.....	.....	978 97	1,032.71	33.22	14.75	3,525 00	.....
.....	.....	.....	21,561 20	311.67	137.90	42,271 00	35,477.50
.....	.....	.....	115.11	.....	.....	1,894 60	100.00
.....	.....	.....	3,281.23	45.61	170.50	1,941.35	.....
.....	800 00	1,198.25	1,626.91	124 66	17.00	7,900 21	.....
.....	.....	1,632.91	6,531.64	77.00	.....	9,308.95	400.00
.....	.....	.....	5,514.02	28.57	21.76	32,706.85	.....
.....	.....	3,998 95	11,098.59	133.90	.....	30,900.00	1,700.00
.....	.....	....	2,404.53	.....	.....	14,200.00	.....
.....	.....	261 63	3,346.89	12 95	7.50	1,400.00	1,250.00
.....	.....	.....	2,529.03	44.72	.....	18,600.00	.....
.....	.....	161 46	2,303.47	43.76	.....	15,964.04	.....
.....	.....	396.45	2,652.31	.....	13.25	16,000.00	.....
.....	.....	.....	2,617.92	87.45	.....	13,435.00	.....
.....	.....	410.61	1,035.07	.....	8 10	1,020.00	.....
400.00	.....	1,840.00	1,840.00	48.45	63.25	8,100 00	.....
.....	.....	.....	2,108.72	41.61	.....	2,070 00	2,517.50
.....	.....	.....	2,753.41	55.10	5.00	1,146.51	.....
.....	.....	5,897.72	18,160.22	.....	263.25	60,412 70	.....
.....	.....	281 40	310.02	.....	1.50	400 00	.....
.....	.....	90.00	1,447.34	22.15	5.50	.....	1,850 00
.....	.....	5,858.97	16,536.28	.....	.....	19,496.55	.....
.....	.....	.....	3,178.68	151.37	.....	.....	1,640.00
.....	.....	.....	441.65	.....	.....	.....	.....
.....	.....	.....	.....	.....	6 30	18,003.26	450.00
.....	.....	2,238.59	8,708.41	334.14	51.90	24,545 00	.....
.....	.....	.....	2,134 85	101.62	.....	8,983.75	2,525.00
5,000.00	.....	173.10	3,581.38	6.67	.....	.....	9,139.67
.....	.....	1,978.41	4,616.29	46.30	62 25	.....	7,425.00
.....	.....	.....	14,417.81	.....	1,170 44	38,100 00	12,643.00
.....	.....	904.11	1,409.50	45.84	19 75	5,325 00	.....
.....	.....	187.40	451.50	22.30	3.75	488.00	.....
12,500.00	.....	.....	3,681.19	36.50	.....	9,287.28	.....

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION,	Taxes and insurance repaid,	Sales real estate.
DOMESTIC LOCAL—*Continued.*			
Akron Domestic Local Building and Loan ass'n.	Akron		$ 500.00
Appanoose County Loan and Building association	Centerville	$ 5.00	
Atlantic Mutual Building and Loan association	Atlantic	90.63	131.90
Boone Building and Loan association	Boone		429.20
Building, Savings and Loan association	Winterset	14.95	83.02
Burlington Loan association	Burlington	11.55	
Bohemian Building and Loao association	Cedar Rapids		
Casey Savings and Loan association	Casey		
Cass County Loan and Building assosiation	Atlantic	25.66	1,908.81
Cedar Falls Building and Loan association	Cedar Falls		
Cedar Rapids Building and Loan association	Cedar Rapids	5 00	1,060.61
Cedar Valley Building and Loan association	Cedar Falls	23.36	
Cherokee Building and Loan association	Cherokee		
Citizens Building association	Clinton		450.00
Council Bluffs Mutual Building and Loan ass'n	Council Bluffs		
Davenport Loan, Building and Savings association	Davenport	329.34	3,331.92
Decorah Building and Loan association	Decorah		
Dickinson County Building and Loan association	Spirit Lake		216.10
Dubuque Building and Loan association	Dubuque	646.06	1,846.35
Elgin Building and Loan association	Elgin		
Emmetsburg Build ng and Loan association	Emmetsburg		
Eagle Grove Building and Loan association	Eagle Grove		
Fairfield Loan and Building asoociation	Fairfield	31.86	
Fort Dodge Building and Loan association	Fort Dodge	23.93	218 17
Fort Madison Loan and Building association	Fort Madison	100.49	550.00
Fourth Street Building association, The	Clinton	102.46	11,835.00
Germania Building, Loan and Savings association	Cedar Falls		
Germania Savings and Loan association	Clinton	625.38	1,225 00
Glenwood Building and Loan association	Glenwood	36 41	
Grinnell Building, Loan and Savings association	Grinnell	21.50	
Home Building and Loan association	Marion		
Home Building and Loan association	Sidney		
Home Building and Loan association	Shenandoah		
Home Loan and Building association	Fairfield		
Home Building, Loan and Savings association	Davenport		1,332.82
Keokuk Loan and Building association	Keokuk	2,983.02	
Lake City Building and Loan association	Lake City		
La Porte Building and Loan association	La Porte City	7.00	
Lee County Loan and Building association	Keokuk	1,078.17	
Linn County Building and Loan association	Marion	77.51	
Lyon County Building and Loan association	Rock Rapids		
Maquoketa Building and Savings association	Maquoketa		78.00
Mason City Building and Loan association	Mason City		
Mechanics Building association	Sioux City	150 00	700.00
Mutual Home Loan and Savings association	Grinnell		
Mutual Loan and savings association	Tama		
Merchants and Mechanics Loan, bld'g and Sav. ass'n.	Davenport	136.77	1,105.32
Northwestern Building and Loan association	Inwood	12.42	130.25
Osage Building and Loan association	Osage	6 00	
Ottumwa Loan, Building and Savings association	Ottumwa	20 00	72.00

1899—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
					$ 50	$ 2,00	$ 10,352.62
$ 473.04			$ 6,715.00	$ 52.00		7 88	63,234 65
							18,756.56
980 00		$ 39 01		116.00		580.35	16,066.16
		14,17			8.90	3,290.66	25,998.34
				381.00		390 83	37.273 90
						12.75	21,715.76
	$ 30.87	9.31					3,511.56
	817.72					93.33	26,297.67
							67,149.82
				18.00			117,401.55
					3.00	636.29	26,953.84
	156.30			103.75		523 33	27,472 61
195.60				77.95			9,208.08
							6,561.30
		578.15		702.65	16 00	125.22	152,638.77
			7,307.33				19,635.34
	59 00					2 25	9,586.55
				1,060 67	3 55	558.49	231,572.87
		100 52		294 00			4,333.49
			2,224.79		2 00	137.25	21,778.90
							24,361.73
			2,050.00	160 00	1.25		36,229.60
							61,613.48
223.74			10,000.00			3,920 12	76,301.51
175.00				1,215.50		568.50	33,885.27
			1,850.00		1.00	4.75	16,320.47
630.00	42.90	93 25	4 95	1,213.63		450.91	40,744.96
			331.29		2 00	1.05	25,715.13
	262.13						36,766.31
			2,700.00			9.00	29,021.11
			2,000.00		3.10	140.00	10,530 75
					3 50		25,366 34
			2,538.42		4.90		14,251.91
				37.50		25.00	12,438.59
	1,023.00		44,916.65			85.00	161,800.48
							3,488.85
	1.95				1.50		7,539.87
	661.75		55,135 29			116.50	129,639.37
		32.29		54.50		9.00	32,485.56
	74.40						1,919 72
				238.75			43,316.75
436.43				58 25	50		78,285.56
	2.75	653.20		631.50		13,200.00	34,527.11
						12,612 25	39,202.53
					3.60		24,534 12
			48,000 00			40,500 00	187,394.63
	17.00	27.02				75	11,488 27
				54.50	1 50	842 90	5,348 91
	588.74		21,275.00		3.30		55,010.28

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION	Cash balance in treasury at commencement of fiscal year.	Dues installment stock.
DOMESTIC LOCAL—*Continued.*			
Page County Building and Loan association	Clarinda		$ 2,839 20
People's Building and Savings association	Ottumwa	$ 6,889 70	21,482.00
People's Mutual Building and Loan association	Waterloo	4,452.74	38,064.45
Perpetual Building association	Cedar Rapids	11,235.32	79,901.10
Perpetual Building and Loan association	Waterloo	8,919.37	81,496.07
Perpetual Building association, The	Clinton	2,831.26	11,093 77
Perry Building and Loan association	Perry	1,191 45	3,424 [illegible]
Polk County Loan and Building association	Des Moines	281 18	9,308 00
Red Oak Building and Savings association	Red Oak	1,509.30	12,925 00
Sanborn Building and Loan association	Sanborn	1,931.29	9 810.00
Savings Loan and Building association	Council Bluffs	2,086.56	15.063 00
Silver City Building and Loan association	Silver City	439.25	1.093 92
Spencer Building and Loan association	Spencer	374 81	6,029.00
Stanton Mutual Loan and Building association	Stanton	1,170.94	1,890.00
Union Building association	Clinton	9,011.27	39,878.47
Villisca Mutual Loan and Building association	Villisca	472.40	5,051.10
Vinton Savings, Loan and Building association	Vinton	7,554 20	7,297 92
Wapello Loan, Building and Savings association	Wapello	1,565 99	1,001.00
Washington Loan and Building association	Washington	3,309.83	24,176.15
Waterloo Building and Loan association	Waterloo	436.32	32,824.50
Waverly Building and Loan association	Waverly	2,433.27	4,683.50
Workingmens Building and Loan association	Belle Plaine	212.53	14,480.72
Workingmens Building and Loan association	Missouri Valley	2,234.91	14,841.00
Workingmens Building association	Clinton	188.49	6,391.19
Total		$ 177,866.54	$ 1,126,206.47
DOMESTIC—			
Acme Savings association	Cedar Rapids	12.898.39	39,836.32
Algona Deposit and Loan association	Algona	5,089.38	16,363 00
Avoca Building and Loan association	Avoca	232 43	7,013.14
Co-operative Bank of Iowa	Des Moines	6,804.73	31,982.56
Davenport Co-operative Bank	Davenport	242.82	10,630.18
Eastern Iowa Building and Loan association	Tipton	2,070.93	9,674.21
Equitable Loan company	Ottumwa	1,633.34	15,421.23
Fidelity Loan and Building association	Ottumwa	...	11,558.07
Fort Dodge Savings and Loan association	Fort Dodge	1,079.88	5,855.85
Hawkeye Savings and Loan association	Des Moines	1,468.58	8,629.17
Home Savings and Trust company	Des Moines	12,504.05	85,592.29
House Building and Savings association	Hawarden	5,205.13	5 596 00
Interstate Building and Loan associaton	Sioux City	7,219.02	10,817 00
Iowa Building and Loan association	Des Moines	2,722.16	58,720.05
Iowa Business Mens Building and Loan Ass'n	Marshalltown	56,202.16	92.427.03
Iowa Central Building and Loan association	Des Moines	41,820.48	109,076.60
Iowa Central Savings and Loan association	Des Moines	.....	6,212.82
Iowa Deposit and Loan company	Des Moines	71,714.99	38,585.00
Iowa Savings and Loan association	Des Moines	27,396 80	137,701.40
Le Mars Building and Loan association	Le Mars	953.88	10,698.25
Mutual Benefit Building and Loan association	Atlantic	21,732 48	13,087.89
National Building and Savings association	Boone	10,402.42	25,016 50
Normal Savings and Loan association	Cedar Falls	1,357 00	3,431.01
Northwestern Deposit and Investment Co	Holstein	382.55	17,453.30
Oskaloosa National B and L and Investment	Oskaloosa	1,441.50	12 318.26
South Eastern Iowa Loan Association	Eldon	40.67	369.37
Total		$ 292,615.77	$ 790,066.59

1899—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees	Real estate loans repaid.	Stock loans repaid.
.....	$ 2,000.00	$ 247.80	$ 377 08	$ 11.60	.....	$ 1,200 00	$ 25.00
.....	.....	.....	10,498.99	116 49	.....	23,065 00	5,835.50
.....	.....	330.00	14.622 08	73.40	$ 33.50	12.400.00	.....
.....	.....	.....	12.840.83	124.50	38 25	53,179 78	5,298 50
$ 1,800.00	.....	.....	13,384 66	.....	51.00	41,201.18	6,818.64
.....	.....	.....	4.222 59	.....	.....	22,000 00	.....
.....	.....	500 45	415 71	.....	17 00	1,800.00	150.00
7,000.00	.....	1,679 17	4,613 08	35 56	.....	.....	37,220 24
2,200.00	.....	1,026 32	3.272 64	119 65	.....	7,275 00	.....
.....	.....	73 60	3,007.55	6.00	45 50	.....	.....
.....	.....	674 26	2,763 62	168.16	.....	11,350.00	1,085.00
.....	.....	660.39	40 01	.....	2.75	400 00	.....
.....	.....	.....	3,650.45	83 27	3.00	2,425 00	2,325 00
.....	.....	274.36	726 42	49 25	4.92	1,200.00	25.00
.....	.....	.....	6,895.86	.....	.....	.....	37,103.58
500.00	.....	883 25	2,143.91	34.48	20.40	10,831 27	.....
.....	.....	4,161.84	.....	15 73	11.00	5,150.00	300 00
.....	.....	.....	907.33	9.15	.....	10 00	65.00
.....	.....	.....	10,647.09	24.20	.....	6,752 28	.....
.....	.....	.....	15,790 38	43.80	49.50	31,700.00	.....
.....	.....	1.305.60	1,632.00	38.55	2.50	13.0 0.00	.....
.....	.....	.....	2,386.79	14.41	55 00	6,908.35	584.28
.....	.....	133.90	6,222.90	232.90	9.25	5,750.00	.....
.....	.....		2,972.89	48 88	.....	12.2:8.98	.....
$29,400.00	$ 3,800.00	$50,127.37	$ 346,256.53	$ 4,648.33	$ 2,820.36	$ 935,132.39	$ 200,395.80
$ 23,050.00	$ 760.00	$ 3,390 51	$ 4,138 79	$ 42.85	.....	$ 8,550 50	$ 1,242.48
2,775.00	120.00	.....	6,789 85	152 56	$ 641.00	9,265.00	2,305.00
.....	.....	486 67	1,946 70	167.01	.....	10,210.00	.....
7,250.00	.....	9,288.74	11,337.16	310.34	291.00	59,946.06	5,418 00
.....	.....	7,535.47	.....	37.22	.....	22,424.53	.....
.....	3,850 00	3,109.86	2,621.39	83.30	98.00	8,148.14	75 00
.....	6,762.49	4,530 82	4,540.82	27.63	.....	49,735.97	2,125 73
16,000.00	4,941.45	1,049.39	6.017.66	113 94	5.00	34,171.04	.....
.....	.....	1,530 85	1,300 58	.....	.....	7,100 00	445.00
17,200.00	715.00	5,304.40	4.529.99	103 80	15.00	21,650 00	1,321 65
55,000.00	32,250.00	33,746 29	.....	481.01	.....	92.847.00	5,080.26
.....	1.160 00	1,538.35	2,692 59	16.60	22.50	870 19	.....
35,004 59	3,462 71	.....	9,549 64	283 62	2,664 15	31,467 43	4,881.02
8,000.00		5,164 51	7,125 08	97 50	.....	24,341.00	2,527.43
30,000.00	1,959.62	26,994.84	22,495.65	1,128 66	1,294.80	109,019 20	6,497 00
.....	5,065 31	57,244 36	50,362.04	3,372 84	.....	462,448 76	16,340.00
108,400.00	.....	.....	3,078.08	45 90	1,481 82	5,310.00	.....
.....	.....	22,184 86	.....	765 27	223.00	99,315.46	9,432,20
19,700.00	.....	.....	93,477.95	3,595.15	.....	294.2 5.00	34,208.00
5,200.00	.....	.....	9,183 36	74.55	448 00	17,675.00	1,380.00
.....	.....	5,638.53	12,153 83	362.67	.....	55,110.26	.....
5,200.00	2,980.00	7,104 40	14,156.83	705 27	12 00	80.911 00	375.00
200.00	550 00	1,352.50	1,132.76	52 97	.....	2.150 00	25.00
800.00	.....	5,226 90	4,696.37	106 98	10 00	13,589.75	14,700.80
4,800.00	2.890.00	1,826.08	1,783 13	87.35	1,440 68	8,790 00	200 00
.....	.....	87.96	175.04	.....	.....	460 00	.....
$338,579.59	$67,466,58	$204,336.29	$ 275,275.29	$12,214 99	$8,646.95	$ 1,529,781.29	$ 108,638.77

RECEIPTS

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance.	Sales, real estate.
DOMESTIC LOCAL—*Continued.*			
Page County Building and Loan association	Clarinda		
People's Building and Savings association	Ottumwa	$ 98 63	$ 1,388.16
People's Mutual Building and Loan association	Waterloo	1,517.84	1,300.00
Perpetual Building association	Cedar Rapids		
Perpetual Building and Loan association	Waterloo	154.86	100 00
Perpetual Building association, The	Clinton	343.14	44.348.14
Perry Building and Loan association	Perry		
Polk County Loan and Building association	Des Moines	375.10	9,254.83
Red Oak Building and Savings association	Red Oak	8.78	
Sanborn Building and Loan association	Sanborn		
Savings, Loan and Building association	Council Bluffs	51.42	3,090.00
Silver City Building and Loan association	Silver City		
Spencer Building and Loan association	Spencer	17.29	3,075.00
Stanton Mutual Loan and Building association	Stanton		
Union Building association	Clinton	1,608.78	13,141.90
Villisca Mutual Loan and Building association	Villisca	62.67	1,393.11
Vinton Savings, Loan and Building association	Vinton		
Wapello Loan, Building and Savings Association	Wapello		
Washington Loan and Building association	Washington		
Waterloo Building and Loan association	Waterloo	171.05	
Waverly Building and Loan association	Waverly	7.70	
Workingmens Building and Loan association	Belle Plaine		
Workingmens Building and Loan association	Missouri Valley	5.80	467.60
Workingmens Building association	Clinton	180 23	1,486.62
Total		$ 11,167.76	$ 106,249 83
DOMESTIC—			
Acme Savings association	Cedar Rapids	36.81	111.00
Algona Deposit and Loan association	Algona	158 33	77.85
Avoca Building and Loan association	Avoca	7.50	
Co-operative Bank of Iowa	Des Moines	658.51	2,319.13
Davenport Co-operative Bank	Davenport	150.57	7,044.90
Eastern Iowa Building and Loan association	Tipton	2 80	
Equitable Loan company	Ottumwa	218.29	10,445.02
Fidelity Loan and Building association	Ottumwa	15.45	
Fort Dodge Savings and Loan association	Fort Dodge		786.63
Hawkeye Savings and Loan association	Des Moines	1,724 17	2,265.00
Home Savings and Trust company	Des Moines	526.97	2,935 26
House Building and Savings association	Hawarden		1,858.31
Interstate Building and Loan association	Sioux City	1,373.75	15,462.32
Iowa Building and Loan association	Des Moines	395.57	4,332.78
Iowa Business Mens Building and Loan association	Marshalltown	848.99	9,260.55
Iowa Central Building and Loan association	Des Moines	4,028.78	20,250.03
Iowa Central Savings and Loan association	Des Moines		
Iowa Deposit and Loan company	Des Moines	1,865.25	9,411.10
Iowa Savings and Loan association	Des Moines	19,518.98	30,919 27
LeMars Building and Loan association	LeMars	682.78	3,031.87
Mutual Benefit Building and Loan association	Atlantic	56.60	3,300.59
National Building and Savings association	Boone	1,347.84	10,284.93
Normal Savings and Loan association	Cedar Falls	40,00	
Northwestern Deposit and Investment company	Holstein	50 40	885.67
Oskaloosa National Building and Loan and Inv	Oskaloosa	64.77	
Southeastern Iowa Loan association	Eldon	23.97	
Total		$ 33,800.08	$ 135,072.25

1899—CONTINUED.

Foreclosures and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
							$ 6 700.68
						$ .75	69,345.22
				$ 57.75	$ 7.00	11,150.00	84 008.79
							162,618.28
	$ 59.50	$ 29.79	$ 11,499.89				165,514.96
$ 15,845.40	6.00			1,852.03		13,220.33	115,762.66
	57 70				.50		7.557 61
		3 383.28		820 10		2,022.69	75,993 23
					7.25	1,395.75	29.739 69
				36 85			14,910.79
726.79		181.51	700.00	1.779.65	38 85	.50	39,759 32
	144 48				2 50		2.783.30
				76 60	2.40	500.00	18,561.82
							5,340 89
1,018.61	260.06			4,881.04		4,117.49	117,917.56
					4.75	4 43	21,401.77
	304.08				3.00		24.797 77
					.50		3.648.97
			8,276.72		17.95	173.80	53,3,8.02
1,023.85						9,964.48	92,003.88
		1,020.78					24,128.90
							24,642 08
			414.79	234.95	7.40	34 79	30,590.19
				309 50		5 00	23.841 78
$ 21,728.46	$ 4,570 33	$ 6,162.28	$227,940 12	$16,518.62	$ 152.20	$ 121,436.37	$ 3,392,579.76
	5,868.10	9.25	2,000.00		83 00		120,018.00
6.85	1,003.96			245 81	15.50	110.85	45,179.94
	447.61						20,511.06
	6.681 24			345.55	10.52	141 30	142,787 84
		175.19	1,500.00	1.203 16		5.00	50,949 10
	1,324.82		4,000.00		4.50	894.19	35,957.14
1,046.25	2,451.69		5.000 00	659 47	13.00	935.92	105,537.67
	416.35		10,300 00	4,082 54	17 00	687 98	89.375 87
		120 51					18,219.30
937.21			8,542.40	300 00		25.50	74,731 87
335.15	12,475.41			1,507.61	23.00	9,970 96	345.275 26
				458.91		283 82	19,702 40
					4,148.22	13,298.79	139,632 24
158 54	7.658 53		3,500.00	630.27	21 75		125.398.17
8,853 08	14,587 12			270.05	40.00	1,145 87	383,024 62
	16,789.27	9,505.94		5,321.46		5,164.93	806,790.89
		21.00				312 00	124,861 62
1,248.79	618 74	7 225 59			3 70	16,433 32	279.027.27
14.216 62	4.557 95				13.30	6,440.20	686,020.62
1.777.15	543.55	754 21		440 38	4 30		58,847.28
	4,130.14				708 58	2,298.96	118,670 53
7,345.52	5,914 90				5.90	744 15	172,506 66
	389 14						10.679.38
691.95	1,454 95			46.75	2.10	388 07	60,485.74
	1,842 11		5,150.00		13.80	22,889.52	65,537.20
31 88	22 94	3.58	35.00				1,250.41
$ 36,648.99	$ 89,177.52	$ 17,815.27	$ 58,027.40	$ 15,511.96	$ 5,128.17	$ 82,174.33	$ 4,100,978.08

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Balance in treasury at com'encement of fiscal year	Installment stock.
FOREIGN—			
Guaranty Savings and Loan Association	Minneapolis, Min	n $ 43,464.26	$ 43,801.93
RECAPITULATION—			
Domestic local total		177,866.54	1,126,206 47
Domestic total		292,615 74	790,066 59
Foreign total		43,464.26	43,801.93
Grand total		$ 513,946 57	$ 1,960,074.99

1899—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid	Stock loans repaid.
$ 40,751.00	$ 29,836.36	$ 6,005.00	$ 22,534.11	$ 173 17	$ 74.00	$ 106,948 34	$ 24,079.00
29,400.00	3,800.00	50,127.37	364,256.53	4,648.33	2,820,36	935,132 39	200,395 80
338,579 59	67,466.58	204,336 29	275,275.29	12,214.99	8,646.95	1,529,781 29	108,638 77
40,751.00	29,836.36	6,005 00	22,534.11	173 17	74 00	106,948.34	24,079.00
$408,730 59	$101 102 94	$260,468.66	$ 644,065.03	$ 17,036 49	$ 11,541 31	$ 2,571,862 02	$ 333,113.57

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis, M.	$ 1,030 84	$ 92,561.92
RECAPITULATION—			
Domestic local total		11,167.76	106,249 83
Domestic total		33,800.08	135,072.25
Foreign total		1,030.84	92,561 92
Grand total		$ 45,998.68	$ 333,884 00

1899—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
$ 123.61	$ 1,970.43	$ 3,419 42	$ 186.00	$ 3,708.31	$ 26.00	$ 1,922.11	$ 422,615.81
21,728 46	4,570.33	6 162 28	227,940.12	16,518.62	152 20	121,436.37	3,392,576.26
36,648.99	89,177.52	17,815.27	58,027.40	15,511 96	5,128.17	82,174.33	4,100,978 08
123.61	1,970.43	3 419.42	186.00	3,708 31	26.00	1,922.11	422,615.81
$ 58,501 06	$ 95,718.28	$ 27,396.97	$ 286,153.52	$ 35,738.89	$ 5,306.37	$ 205,532.81	$ 7,916,173.65

DISBURSEMENTS—1899.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCALS—			
Akron Domestic Building and Loan association	Akron	$ 5,475 00	$ 1,315 65
Appanoose County Loan and Building associntion	Centerville	2,750.00	1,835.00
Atlantic Mutual Building and Loan association	Atlantic	7,395 00	2,340 00
Boone Building and Loan association	Boone	4,050.00	6 80
Building Savings and Loan association	Winterset	1,915 00	5,931.00
Burlington Loan association	Burlington	100.00	750 00
Bohemian Building and Loan association	Cedar Rapids	10,350 00	.....
Casey Savings and Loan association	Casey	.....	.....
Cass County Loan and Building association	Atlantic	8,111 10	.....
Cedar Falls Building, Loan and Savings association	Cedar Falls	26,450 00	.....
Cedar Rapids Building and Loan association	Cedar Rapids	29,005.76	2,985.00
Cedar Valley Building and Loan association	Cedar Falls	17,650 00	.....
Cherokee Building and Loan association	Cherokee	.....	.....
Citizens Building association	Clinton	1,500 00	614.97
Council Bluffs Mutual Building and Loan association	Council Bluffs	5,218.50	290.00
Davenport Loan, Building and Savings association	Davenport	36,600.00	6,205 00
Decorah Building and Loan association	Decorah	10,100 00	4,956.55
Dickinson County Building and Loan association	Spirit Lake	1,925.00	.....
Dubuque Building and Loan association	Dubuque	76,609 49	22,530.86
Elgin Building and Loan association	Elgin	400.00	67.10
Emmetsburg Building and Loan association	Emmetsburg	18,600.00	.....
Eagle Grove Building and Loan association	Eagle Grove	5,475 00	.....
Fairfield Loan and Building association	Fairfield	6,375 00	200.00
Fort Dodge Building and Loan association	Fort Dodge	26,550.00	.....
Fort Madison Loan and Building association	Fort Madison	14,300.00	2,900.00
Fourth Street Building association, The	Clinton	300 00	.....
Germania Building and Loan and Savings association	Cedar Falls	5,750.00	350.00
Germania Savings and Loan association	Clinton	500 00	.....
Glenwood Building and Loan association	Glenwood	2,851 65	.....
Grinnell Building and Loan and Savings association	Grinnell	7,825.00	.....
Home Building and Loan association	Marion	11,110.00	.....
Home Building and Loan association	Sidney	6,250.00	.....
Home Building and Loan association	Shenandoah	20,492 70	.....
Home Loan and Building association	Fairfield	3,490 00	75 00
Home Building, Loan and Savings association	Davenport	8,501.45	.....
Keokuk Loan and Building association	Keokuk	25,330 04	.....
Lake City Building and Loan association	Lake City	600.00	.....
La Porte Building and Loan association	La Porte City	900.00	.....
Lee County Loan and Building association	Keokuk	51,282.04	.....
Linn County Building and Loan association	Marion	10,915.00	3,435.00
Lyon County Building and Loan association	Rock Rapids	600.00	.....
Maquoketa Building and Savings association	Maquoketa	9,125.00	540.00
Mason City Building and Loan association	Mason City	14,770 00	.....
Mechanics Building association	Sioux City	1,754.00	960 00
Mutual Home Loan and Savings association	Grinnell	14,021 87	.....
Mutual Loan and Savings association	Tama	6,100 00	.....
Merchants and Mechanics L., B. and S association	Davenport	24,500 00	1,475.00
Northwestern Building and Loan association	Inwood	1,700.00	.....
Osage Building and Loan association	Osage	200 00	.....
Ottumwa Loan, Building and Savings association	Ottumwa	19,552.71	.....

DISBURSEMENTS—1899.

Installment stock withdrawn.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.
.....	$ 2,607.35	.....	$ 210 58	.....	.....	$ 33.85	.....
$ 2.191 00	47 500.00	.....	549.53	$ 155.37	.....	473.04	$ 6,345.13
4,791 50	.....	.....	1,632 88	71 89	$ 67.67	.....	.....
5,232.00	.....	.....	1,528 26	132 57	.....	3.75	2,876.10
12,970.62	2,996.49	.....	108.92	107.89	.....	.....	.....
29.745 06	5,000.00	.....	.....	279.32	.....	.....	.....
8,802.13	.....	.....	.....	.....	.....	.....	.....
279.31	.....	.....	137 84	.....	.....	.....	.....
9,290.50	.....	.....	5,713.20	.....	1.522.17	.....	.....
13,428.29	4,952.43	.....	6,443.41	.....	.....	.....	.....
83,043.71	.....	.....	.....	1.50	1,195.35	.....	.....
5,941.12	.....	.....	18 00	34.79	.....	.....	.....
333,18	26,500 00	.....	37.34	74.23	.....	.....	.....
6,591.33	.....	.....	.....	134 20	181 99	.....	.....
301.14	200.00	.....	.....	.....	.....	.....	.....
61,726.00	12.600.00	.....	29.367 33	655 75	1,834.74	11 45	.....
.....	.....	.....	1.842.76	.....	.....	.....	2,431.76
5,270 50	1,856.68	.....	353.19	.....	14 70	.....	.....
75,186.50	23,800.00	.....	20,038.86	585 75	.....	900.00	331.00
2,331.70	.....	.....	524.93	227.90	.....	.....	.....
1,400.00	.....	.....	157 74	.....	.....	.....	.....
3,636.15	3,903.39	.....	.....	.....	.....	.....	.....
13,087.20	11,327.50	.....	.....	21 71	.....	.....	2,085.84
20 776.88	3.300.00	.....	4,802.25	.....	.....	.....	.....
34,445.00	.....	.....	19,790.05	170 72	.....	.....	3,036.36
18,562 09	.....	.....	.....	1,125 03	.....	365.54	.....
2,416 00	.....	.....	419.41	.....	.....	.....	.....
31,300 97	.....	.....	.....	1,711.19	.....	45 88	.....
22,429 13	.....	.....	.....	.....	.....	.....	100.00
3,299.00	18,476 00	.....	6,236.05	265 80	.....	.....	.....
11,732.38	.....	.....	.....	.....	.....	.....	5,336.98
915.02	.....	.....	.....	.....	.....	.....	2,879.07
748.25	.....	.....	50.89	.....	.....	.....	.....
406 97	.....	.....	.....	.....	.....	.....	7,504.65
1,611.35	.....	.....	288 46	713.22	.....	.....	1,000.00
59,313.65	.....	.....	36,538.66	1,664.00	.....	.....	35,823.70
517.20	.....	.....	44.17	.....	.....	.....	.....
2,087.87	1,900.00	.....	.....	17 85	.....	50 86	2,121.26
24,706.00	.....	.....	8,766.48	1,439.91	.....	.....	40,795 64
4,856.94	505.61	.....	.....	37.98	.....	.....	2,015.00
124.04	.....	200.00	14 22	37.81	.....	.....	.....
25,330.82	.....	.....	.....	145.75	.....	.....	.....
44,963 00	.....	.....	13,414.93	25 22	537.10	1,175.61	.....
23,492.60	.....	.....	.....	189.66	5,912.87	18 70	.....
3,522.11	8,700 00	.....	96.60	.....	.....	.....	10,482 37
899.00	12,900.00	.....	528.72	.....	.....	.....	.....
18,619.50	111,100.00	.....	7,933.18	19.44	.....	.....	.....
4,883.50	.....	.....	2,903.67	8 25	.....	.....	.....
3,115.50	.....	.....	1,106.05	50.24	.....	.....	.....
1,234.91	13,300.00	.....	3,174.80	184.22	.....	.....	14,409.05

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expenses, office help and salaries	Expense—Miscellaneous
DOMESTIC LOCAL—			
Akron Domestic Building and Loan association	Akron	$ 55.00	.....
Appanoose County Loan and Building association	Centerville	551.00	$ 8.30
Atlantic Mutual Building and Loan association	Atlantic	286.74	.....
Boone Building and Loan association	Boone	197.24	4.91
Building, Savings and Loan association	Winterset	150.00	3.62
Burlington Loan association	Burlington	324.00	27.32
Bohemian Building and Loan association	Cedar Rapids	193.06	5.00
Casey Savings and Loan association	Casey	530.87	9.31
Cass County Loan and Building association	Atlantic	20.00	63.18
Cedar Falls Building, Loan and Savings association	Cedar Falls	725.00	619.00
Cedar Rapids Building and Loan association	Cedar Rapids	660.00	145.52
Cedar Valley Building and Loan association	Cedar Falls	260.50	.....
Cherokee Building and Loan association	Cherokee	100.00	223.18
Citizens Building association	Clinton	118.00	.....
Council Bluffs Mutual Building and Loan association	Council Bluffs	34.70	.....
Davenport Loan, Building and Savings association	Davenport	1,307.00	.....
Decorah Building and Loan association	Decorah	240.00	.....
Dickinson County Building and Loan association	Spirit Lade	125.00	.....
Dubuque Building and Loan association	Dubuque	2,985.66	.....
Elgin Building and Loan association	Elgin	162.00	10.91
Emmetsburg Building and Loan association	Emmetsburg	150.00	.....
Eagle Grove Building and Loan association	Eagle Grove	156.00	.....
Fairfield Loan and Building association	Fairfield	546.00	.....
Fort Dodge Building and Loan association	Fort Dodge	540.00	.....
Fort Madison Loan and Building association	Fort Madison	786.52	.....
Fourth Street Building association, The	Clinton	1,167.66	.....
Germania Building, Loan and Savings association	Cedar Falls	100.00	30.10
Germania Savings and Loan association	Clinton	1,417.92	12.85
Glenwood Building and Loan association	Glenwood	292.00	.....
Grinnell Building, Loan and Savings association	Grinnell	170.00	56.08
Home Building and Loan association	Marion	187.50	.....
Home Building and Loan association	Sidney	150.00	.....
Home Building and Loan association	Shenandoah	284.00	3.58
Home Loan and Building association	Fairfield	415.49	1,355.13
Home Building, Loan and Savings association	Davenport	265.00	.....
Keokuk Loan and Building association	Keokuk	1,969.25	696.75
Lake City Building and Loan association	Lake City	50.00	.....
La Porte Building and Loan association	La Porte City	175.00	.....
Lee County Loan and Building association	Keokuk	1,918.12	527.05
Linn County Building and Loan association	Marion	200.00	7.33
Lyon County Building and Loan association	Rock Rapids	65.05	.....
Maquoketa Building and Savings association	Maquoketa	264.95	.....
Mason City Building and Loan association	Mason City	600.00	.....
Mechanics Building association	Sioux City	565.00	1,095.98
Mutual Home Loan and Savings association	Grinnell	282.82	.....
Mutual Loan and Savings association	Tama	150.00	.....
Merchants and Mechanics Loan, B. and S. Ass'n	Davenport	900.00	.....
Northwestern Building and Loan association	Inwood	100.00	.....
Osage Building and Loan association	Osage	50.00	.....
Ottumwa Loan, Building and Savings association	Ottumwa	502.50	.....

1899—CONTINUED.

Office rent.	Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
....	$ 4.50	.....	.....	$ 12.00	$ 633.59	$ 5.10	.....	$ 10,352.62
....	16.00		.....	.....	818.78	11.50	.....	63,234.65
....	.....	....	.....	.....	1,753.04	.....	$ 417.84	18,706.56
....	31.43	.....	.....	.....	1,329 90	.....	.....	16,066 16
....	11.10	.....	.....	.....	1,716 62	27.08	.....	25,998.34
....	14.65	.....	.....		69.55	964 00	.....	37,273 90
....	41.47	.....	.....	.....	2,324.10	.....	.....	21,715 76
....	.....	.....	.....	.....	3,054.23	.....	.....	3 511 56
....	.....	.....	.....	.....	274.10	1,073.36	.....	26,297.67
$ 60.00	54.80	.....	.....	11.50	14,359 59	.....	45.80	67,149.82
....	61.95	.....	.....	.....	139.95	162.81	.....	117,401 55
....	72 48	.....	.....	.....	2,553 95	423.00	.....	26,953.84
....	22.55	.....	.....	.....	170 58	11.55	.....	27,472.61
....	3.15	.....	.....	.....	59 14	5 30	.....	9,208.08
....	10.75	.....	.....	.....	506.21	.....	.....	6,561.30
....	75 90	.....	.....	.....	1,982 35	183.25	.....	152,638.77
....	40 25	.....	.....	.....	24.02	.....	.....	19,635.34
....	25.67	.....	.....	.....	15.81	.....	.....	9,586 55
....	.....	.....	.....	497.21	7,484.26	623.28	.....	231,572.87
....	2.00	.....	.....	.....	582 42	24 53	.....	4,333.49
....	8.45	.....	.....	.....	1,412.71	20 00	.....	21,778.90
....	3.60	.....	.....	.....	11,168 99	18.60	.....	24,361.73
....	175.50	.....	.....	.....	2,410 94	.....	.....	36,229 69
....	126.50	.....	.....	.....	5,517.85	.....	.....	61,613.48
....	167.30	.....	.....	.....	.....	705.56	.....	76,301 51
....	43 45	.....	.....	.....	2,481.36	9,840.14	.....	33,885 27
....	3.75	.....	.....	4,610.59	2,640.62	.....	.....	16,320.47
....	159 92	.....	.....	.....	5,490.10	5.00	71.13	40,744 96
....	18.85	.....	.....	23.50	.....	.....	.....	25,715 13
....	8.75	.....	.....	.....	429.63	.....	.....	36,706.31
....	23.75	.....	.....	.....	1,225.50	5.00	.....	29,621.11
....	7 25	.....	.....	.....	331.41	.....	.....	10,532.75
....	139.85	.....	.....	.....	2,530.73	.....	616 34	25,366 34
....	.....	.....	.....	.....	1,004.67	.....	.....	14,251.91
....	59.11	.....	.....	.....	.....	.....	.....	12,438.59
....	362.35	.....	.....	.....	71 41	30.67	.....	161,800 48
....	1.80	.....	.....	.....	2,269.41	6 27	.....	3,488.85
....	24 85	.....	.....	.....	257.08	5.10	.....	7,539.87
....	204.13	.....	.....	.....	.....	.....	.....	129 639.37
....	11.75	.....	.....	.....	10,500.95	.....	.....	32,485.56
....	.....	.....	.....	.....	878.60	.....	.....	1,919.72
....	3.25	.....	.....	.....	7,901 96	5 02	.....	43,316 75
....	33.85	.....	.....	.....	2 765.85	.....	.....	78,285.56
....	55.29	.....	.....	.....	483 01	.....	.....	34,527.11
....	.....	.....	.....	.....	5.84	19 30	2,071.62	39,202.53
....	39 20	.....	.....	.....	3,917.29	.....	.....	24,534.12
....	71.00	.....	.....	.....	22,597.46	179.05	.....	187,394.63
....	15.52	.....	.....	.....	1,877.33	.....	.....	11,488.27
....	57.31	.....	.....	.....	761.56	8.25	.....	5,348.91
....	94.28	.....	.....	.....	2,557.81	.....	.....	55,010.28

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC, LOCAL—*Continued.*			
Page County Building and Loan association	Clarinda	$ 5,390.19	$ 25.00
Peoples Building and Savings association	Ottumwa	28,552.76	6,546.50
Peoples Mutual Building and Loan association	Waterloo	27,350.00	100.00
Perpetual Building association	Cedar Rapids	35,232.44	6,278.50
Perpetual Building and Loan association	Waterloo	28,000.00	5,654.96
Perpetual Building association, The	Clinton	25,762.12	.....
Perry Building and Loan association	Perry	3,500.00	175.00
Polk County Loan and Building association	Des Moines	3,860.00	.....
Red Oak Building and Savings association	Red Oak	12,195.00	800.00
Sanborn Building and Loan association	Sanborn	1,000.00	.....
Savings Loan and Building association	Council Bluffs	50.00	400.00
Silver City Building and Loan association	Silver City	400.00	300.00
Spencer Building and Loan association	Spencer	2,450.00	3,425.00
Stanton Mutual Loan and Building association	Stanton	450.00	630.00
Union Building association	Clinton	3,334.86	8.95
Villisca Mutual Loan and Building association	Villisca	5,825.00	.....
Vinton Savings Loan and Building association	Vinton	2,350.00	.....
Wapello Loan, Building and Savings association	Wapello	.....	.....
Washington Loan and Building association	Washington	14,662.00	2,150.00
Waterloo Building and Loan association	Waterloo	29,300.00	100.00
Waverly Building and Loan association	Waverly	400.00	.....
Workingmens Building and Loan association	Belle Plaine	16,050.00	4,357.91
Workingmens Building and Loan association	Missouri Valley	12,450.00	200.00
Workingmens Building association	Clinton	5,900.00	.....
Total		$ 830,290.68	$ 91,687.95
DOMESTIC—			
Acme Savings association	Cedar Rapids	$ 58,893.76	$ 2,158.00
Algona Deposit and Loan association	Algona	17,030.00	3,865.00
Avoca Building and Loan association	Avoca	2,925.00	.....
Co-operative Bank of Iowa	Des Moines	64,087.48	14,124.50
Davenport Co-operative Bank, B. and L. association	Davenport	438.85	.....
Eastern Iowa Building and Loan association	Tipton	19,650.00	.....
Equitable Loan company	Ottumwa	2,731.12	11,813.10
Fidelity Loan and Building association	Ottumwa	28,535.98	600.00
Fort Dodge Savings and Loan association	Ft. Dodge	.....	325.00
Hawkeye Savings and Loan association	Des Moines	14,550.00	1,010.00
Home Savings and Trust company	Des Moines	124,948.68	8,334.96
House Building, Savings and Loan association	Hawarden	400.00	.....
Inter-State Building and Loan association	Sioux City	30,125.00	15,495.50
Iowa Building and Loan association	Des Moines	61,851.00	10,100.93
Iowa Business Mens Building and Loan Ass'n	Marshalltown	115,300.00	8,465.00
Iowa Central Building and Loan association	Des Moines	15,854.50	8,142.00
Iowa Central Savings and Loan association	Des Moines	103,650.00	.....
Iowa Deposit and Loan company	Des Moines	23,690.00	11,409.72
Iowa Savings and Loan association	Des Moines	101,325.00	29,508.00
Le Mars Building and Loan association	Le Mars	13,090.00	410.00
Mutual Benefit Building and Loan association	Atlantic	28,144.73	.....
National Building and Savings association	Boone	8,900.00	410.00
Normal Savings and Loan association	Cedar Falls	8,150.00	203.00
Northwestern Deposit and Investment company	Holstein	22,714.75	9,775.00
Oskaloosa National B. and L. and Invest. Co.	Oskaloosa	21,950.00	410.00
Southeastern Iowa Loan association	Eldon	300.00	50.00
Total		$ 889,235.85	$ 136,609.80

1899—CONTINUED.

Installment stock withdrawn.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.
$ 576.32	.....	.....	$ 24.39	.....	.....	.....	$ 5 80
13,351.50	.....	.....	2,332.75	$ 338.79	$ 3,740 39	.....	160.00
4,357.50	$ 18,575.73	.....	11,822.37	75.81	48 60	.....	.....
107,935 40	.....	.....	13.20	.....	.....	.....	.....
82,021 95	4,100.00	.....	329.93	58 60	25 00	.....	36,181.02
75,260 00	.....	.....	.....	3,512.98	109 66	$ 3,222.21	.....
1,940.48	.....	.....	298 80	.....	.....	.....	.....
29,821.25	28,900.00	.....	7,096.82	1,683.15	.....	.....	.....
11,074.35	3,300.00	.....	807.17	121 25	425 36	.....	.....
11,280.00	.....	.....	805 31	81.14	.....	.....	
3,395 00	22,446.00	.....	6,717 74	1,866.24	401.08	72.33	705 44
942.55	.....	.....	26 45	.....	.....	.....	.....
3,166.50	4,011 50	.....	5,056.50	101.76	.....	.....	.....
380.00	1,425.00	.....	1,135 93	1 32	.....	.....	.....
85,500.34	.....	.....	574.84	9,264.39	.....	873.89	.....
3,682.63	5,022.00	.....	3,620.33	259 49	.....	92.15	.....
7,284 88	.....	.....	2,908.38	.....	.....	.....	.....
1,815.00	.....	.....	995.00	.....	.....	.....	.....
7,283 00	9,668 00	.....	2,860.12	15.06	.....	.....	14,945.60
8,721.00	14,755.00	.....	9,622 59	113.50	.....	88 92	25,700.00
21,055.62	.....	.....	1,551.60	16.98	.....	.....	.....
3,825.20	.....	.....	.....	.....	.....	.....	.....
6,482 00	150.00	.....	3,591.76	285.59	.....	40.25	.....
15,673.21	.....	.....	.....	499 43	.....	651.42	.....
$1,218,714.30	$ 425,778.68	$ 200.00	$ 237,025.40	$28,584.64	$16,016.68	$ 8,119.85	$217,271.77
$ 19,307.82	$ 9,950.00	$ 220.55	$ 555.35	$ 13.90	.....	.....	$ 20,366.67
6,940.43	3,375 00	384.04	2,406 20	375.43	$ 29 05	$ 689 34	.....
1,318.82	11,291.28	.....	4,443.68	.....	.....	.....	.....
25,621.77	4,625 00	.....	11,833.18	879.31	7,055.73	1,029.87	.....
23,360.04	13,345.00	.....	6,352.94	1,250 51	71 25	57 98	1,402.62
4,834 48	7,117.12	.....	735 99	7 10	.....	885 51	.....
36,822.79	31,563.37	.....	4,925.18	1,356 88	.....	2,332 79	6,625.00
22,773 35	12,500 00	.....	5,930 68	1,126.29	.....	3,546.88	11,000 00
6,502.20	2,800 00	.....	2,285 28	37.39	669.40	.....	.....
9,607.61	15,045.00	.....	5,799.11	332.01	700.00	6,607.70	15,795.71
99,087.99	57,228.21	.....	9,812.24	3,299 98	.....	2,562 17	.....
285.66	11,379 48	.....	98.96	.....	.....	.....	.....
19,875 69	31,689.60	.....	13,820.20	702.38	20,777.47	.....	.....
25,781 53	3,400 00	.....	2,028 57	670 70	.....	5,710 62	3,500.00
82,364.23	42,448 45	.....	55,876 16	1,377.04	6,607.60	16,362 59	.....
271,351.04	195,755.00	.....	178,682.86	7,344.95	55,874 50	737.63	.....
6,736.14	.....	.....	504.50	45 88	.....	.....	2,051 00
157,610.74	18,467 79	.....	529.95	1,841.01	10,323.17	4,653.90	23,591 60
246,175.88	39,345 00	.....	165,331 99	20,035.26	8,522.53	37,363.60	.....
18,229.57	8,483.00	.....	7,411.82	3,926.13	696.43	332.05	48 78
22,477.16	6,945 00	.....	14,078.93	269.13	3,031 62	142.70	1,000.00
55,464 04	40,480 00	.....	37,106 57	3,491.66	1,853 59	2,147.36	.....
166 00	.....	.....	59 47	.....	.....	.....	.....
9,248 85	2,200 00	.....	5,846.98	301 62	.....	401 45	.....
10,514 01	.....	830.00	783.63	178.07	.....	.....	3,290 82
24.56	400 00	.....	177 00	23.97	.....	31.88	35.35
$1,182,482.40	$ 569,833.30	$ 1,434.59	$ 537,417.42	$48,886.60	$116,262.34	$85,596.02	$ 88,707.55

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expenses, office help and salaries.	Expenses—miscellaneous.
DOMESTIC, LOCAL—*Continued.*			
Page County Building and Loan association	Clarinda	$ 125.00	
Peoples Building and Savings association	Ottumwa	1,551 54	
Peoples Mutual Building and Loan association	Waterloo	1,055 33	$ 3,843.02
Perpetual Building association	Cedar Rapids	1,121.00	94.25
Perpetual Building and Loan association	Waterloo	892.80	
Perpetual Building association, The	Clinton	1,781 09	412.17
Perry Building and Loan association	Perry	60 00	
Polk County Building and Loan association	Des Moines	766.65	2,056 10
Red Oak Building and Savings association	Red Oak	710.90	
Sanborn Building and Loan association	Sanborn	210.00	
Savings, Loan and Building association	Council Bluffs	665 57	23 92
Silver City Building and Loan association	Silver City	112.00	
Spencer Building and Loan association	Spencer	100 00	33.00
Stanton Mutual Loan and Building association	Stanton	50 00	
Union Building association	Clinton	2,211.28	872.78
Villisca Mutual Loan and Building association	Villisca	363 75	
Vinton Savings, Loan and Building association	Vinton	180.00	
Wapello Loan, Building and Savings association	Wapello	79 00	
Washington Loan and Building association	Washington	871,25	
Waterloo Building and Loan association	Waterloo	1,151.30	490.80
Waverly Building and Loan association	Waverly	129 70	
Workingmens' Building and Loan association	Belle Plaine	295.00	
Workingmens' Building and Loan association	Missouri Valley	852.00	
Workingmens' Building association	Clinton	832 25	14.97
Total		$ 39,373 96	$ 12,746.17
DOMESTIC—			
Acme Savings association	Cedar Rapids	$ 1,702.15	$ 512.50
Algona Deposit and Loan association	Algona	1,110 25	896.87
Avoca Building and Loan association	Avoca	402.50	
Co-Operative Bank of Iowa	Des Moines	3,578.93	855.89
Davenport Co-Operative bank, B. and L. Ass'n	Davenport	1,538.87	
Eastern Iowa Building and Loan association	Tipton	578.28	187.59
Equitable Loan company	Ottumwa	1,983 75	75.26
Fidelity Loan and Building association	Ottumwa	2,421.17	
Ft. Dodge Savings and Loan association	Ft. Dodge	200.00	2.16
Hawkeye Savings and Loan association	Des Moines	1,730.00	463.31
Home Savings and Trust company	Des Moines	7,797.70	282.56
House Building, Savings and Loan association	Hawarden	355.00	
Inter-State Building and Loan association	Sioux City	2,086 49	
Iowa Building and Loan association	Des Moines	4,460 00	78 00
Iowa Businessmens' B. and L association	Marshalltown	11,207.38	
Iowa Central Building and Loan association	Des Moines	19,021.18	2,316.86
Iowa Central Savings and Loan association	Des Moines	92.75	
Iowa Deposit and Loan company	Des Moines	4,444.00	
Iowa Savings and Loan association	Des Moines	15,896.12	
Le Mars Building and Loan association	Le Mars	1,899.96	639 84
Mutual Benefit Building and Loan association	Atlantic	2,274 72	3,614 46
National Building and Savings association	Boone	3,846.75	162 00
Normal Savings and Loan association	Cedar Falls	100 00	
Northwestern Deposit and Investment company	Holstein	1,393 36	96 37
Oskaloosa National B. and L. association	Oskaloosa	1,158.14	88.50
Southeastern Iowa Loan association	Eldon		40.75
Total		$ 91,279.45	$ 10,343.54

1899—CONTINUED.

Office rent.	Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
.....	$ 8.30	.....	.....	.....	$ 435.68	$ 5.00	$ 105.00	$ 6,700.68
.....	186.31	.....	.....	.....	12,584.68	.....	.....	69,345.22
.....	27.00	.....	.....	.....	16,753.43	.....	.....	84,008.79
.....	131.08	.....	.....	.....	11,779.31	33.10	.....	162,618.28
.....	238.08	.....	.....	.....	7,018.47	307.05	687.10	165,514.96
.....	48.00	.....	.....	$ 265.10	4,887.30	502.03	.....	115,762.66
.....	6.75	.....	.....	6.00	1,565.58	5.00	.....	7,557.61
.....	276.56	.....	.....	.....	1,443.79	88.91	.....	75,993.23
.....	86.88	.....	.....	.....	218.78	.....	.....	29,739.69
.....	21.75	.....	.....	.....	1,507.59	5.00	.....	14,910.79
.....	214.20	.....	.....	.....	2,673.42	128.38	.....	39,759.32
.....	2.17	.....	.....	.....	994.83	5.30	.....	2,783.30
.....	25.85	.....	.....	.....	191.71	.....	.....	18,561.82
.....	14.61	.....	.....	.....	1,244.03	.....	.....	5,340.89
.....	402.31	.....	.....	.....	14,630.45	243.47	.....	117,517.56
.....	59.79	.....	.....	.....	2,439.63	37.00	.....	21,401.77
.....	12.86	.....	.....	.....	12,061.65	.....	.....	24,797.77
.....	.90	.....	.....	.....	750.67	8.40	.....	3,648.97
.....	56.96	.....	.....	.....	861.03	5.00	.....	53,378.02
.....	30.32	.....	.....	.....	1,930.39	.....	.....	92,003.88
.....	16.79	.....	.....	.....	953.21	5.00	.....	24,128.90
.....	63.48	.....	.....	.....	50.49	.....	.....	24,642.68
.....	166.80	.....	.....	6.00	6,306.84	58.95	.....	30,590.19
.....	71.25	.....	.....	81.34	71.77	46.14	.....	23,841.78
$60.00	$ 4,578.26	.....	.....	$ 5,513.24	$236,756.90	$15,846.45	$4,014.83	$3,392,579.76
.....	921.57	.....	.....	3,775.34	1,578.21	62.18	.....	120,018.00
.....	363.82	.....	.....	98.50	7,540.15	75.86	.....	45,179.94
.....	34.60	.....	.....	.....	95.18	.....	.....	20,511.06
.....	397.60	$16.95	.....	1,989.90	6,691.73	.....	.....	142,787.84
.....	307.94	.....	.....	.....	2,823.10	.....	.....	50,949.10
.....	346.18	.....	.....	412.16	18.64	1,184.09	.....	35,957.14
.....	1,531.76	.....	.....	.....	2,933.13	843.52	.....	105,537.67
.....	918.67	.....	.....	.....	.....	22.85	.....	89,375.87
.....	27.15	.....	.....	.....	5,370.72	.....	.....	18,219.30
.....	163.89	.....	.....	186.49	2,741.04	.....	.....	74,731.87
.....	3,293.42	.....	.....	1,689.88	19,276.73	7,660.74	.....	345,275.26
.....	770.62	.....	.....	.....	6,412.68	.....	.....	19,702.40
.....	.....	.....	.....	.....	5,050.82	.....	.....	139,632.24
.....	1,119.04	.....	.....	2,759.77	2,142.21	1,795.80	.....	125,498.17
.....	1,834.52	.....	.....	5,958.98	33,583.60	1,639.07	.....	383,024.62
.....	7,216.79	.....	.....	406.85	35,086.73	9,000.00	.....	806,790.89
.....	74.92	.....	.....	2,480.42	9,226.01	.....	.....	124,861.62
.....	1,947.27	.....	.....	186.00	20,332.12	.....	.....	279,027.27
.....	5,862.13	.....	.....	.....	15,977.05	628.06	.....	686,020.62
.....	347.81	.....	.....	613.56	2,060.37	657.96	.....	58,847.28
.....	739.85	.....	.....	36.00	33,636.77	2,249.46	.....	118,670.53
.....	609.61	.....	.....	1,155.39	16,879.09	.....	.....	172,506.66
.....	40.71	.....	.....	.....	1,950.20	10.00	.....	10,679.38
.....	576.87	.....	.....	194.36	7,736.13	.....	.....	63,485.74
.....	896.18	.....	.....	43.00	1,100.19	24,294.66	.....	65,537.20
.....	1.72	.....	.....	.....	135.18	30.00	.....	1,250.41
.....	$30,344.64	$16.95	.....	$21,986.60	$240,386.78	$50,154.25	.....	$4,100,978.08

DISBURSEMENTS

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	$ 49,450.00	$ 6,167.00
RECAPITULATION—			
Domestic Local, Total		830,290 68	91,687 95
Domestic, Total		889,235.85	136,609 80
Foreign, Total		49,450 00	6,167 00
Grand total		$ 1,768,976.53	$ 234,464.75

1899—CONTINUED.

Installment stock withdrawn.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.
$ 180,686.90	$ 89,904.70	.....	$ 9,558.23	$ 5,904 19	$19,497.81	$ 2,987.77	....
1,218,714.30	425,778.68	$ 200.00	237,025 40	28,584.64	16,016.68	8,119 85	$ 217,271.77
1,182,482.42	569,833 30	1,434.59	537,417.42	48,886 60	116,262.34	85,596 02	88,707 55
180 686.90	89,904.70	....	9,558.23	5,904.19	19,497.81	2,987 77	....
$2,581 883.60	$1,085,516 68	$ 1,631.59	$ 784,001.05	$83,375 43	$151,776.83	$96,703 64	$305,979 32

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expenses, office help and salaries.	Expenses—miscellaneous.
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	$ 9,366.50	$ 36,712.11
RECAPITULATION—			
Domestics local total		39,373.96	12,746 17
Domestic total		91,279.45	10,343.54
Foreign total		9,366.50	36,712.11
Grand total		$ 140,019.91	$ 59,801.82

1899—CONTINUED.

Office rent.	Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
....	$ 5,753.49	.....	.....	.....	$ 6,627.11	.....	.....	$ 422,615.81
$ 60.00	4,578.26	.....	.....	$ 5,513.24	236,756 90	$ 15,846.45	$ 4,014.83	3,392,579.76
....	30,344.64	$ 16 95	.....	21,986.60	240,386.78	50,154 25	.....	4,100,978.08
....	5,753 49	....	.....	.....	6,627.11	.....	.....	422,615 81
$ 60.00	$40,676.39	$16.95	.....	$27,499.84	$483,770.70	$66,000 79	$4,014.83	$7,916,173.65

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expenses, office help and salaries.	Expenses—miscellaneous.
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	$ 9,366.50	$ 36,712.11
RECAPITULATION—			
Domestics local total		39,373.96	12,746 17
Domestic total		91,279.45	10,343.54
Foreign total		9,366.50	36,712.11
Grand total		$ 140,019.91	$ 59,801.82

1899—CONTINUED.

Office rent.	Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
.....	$ 5,753.49	.....	.....	.....	$ 6,627.11	.....	.....	$ 422,615.81
$ 60.00	4,578.26	.....	.....	$ 5,513.24	236,756.90	$ 15,846.45	$ 4,014.83	3,392,579.76
.....	30,344.64	$ 16 95	.....	21,986.60	240,386.78	50,154 25	.....	4,100,978.08
.....	5,753 49	....	.....	.....	6,627.11	.....	.....	422,615 81
$ 60.00	$40,676.39	$16.95	.....	$27,499.84	$483,770.70	$66,000 79	$4,014.83	$7,916,173.65

ASSETS—1899.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—					
Akron Domestic Local B. and L Ass'n	Akron	$ 14,600 00	$ 1,150 00		
Appanoose Co Loan and Bldg. Ass'n	Centerville	46.758 34	1,540.00	$ 17.95	$ 113.28
Atlantic Building and Loan Ass'n	Atlantic	9,564 16	2,340 00		
Boone Building and Loan Ass'n	Boone	18,500.00	4,675.00		175.53
Building. Saving and Loan Ass'n.	Winterset	24,580.00	5,522.00	55.92	85.97
Burlington Loan Ass'n	Burlington	23,800.00	200 00		390.31
Bohemian Building and Loan Ass'n	Cedar Rapids	30,400.00			
Casey Savings and Loan Ass'n	Casey	2,650.00		18 00	15.00
Cass County Loan and Bldg. Ass'n	Atlantic	9,460 14			
Cedar Falls B., L. and Savings Ass'n.	Cedar Falls	151,030.00			1,521.86
Cedar Rapids Bldg. and Loan Ass'n	Cedar Rapids	121,575.76	771.00	109.60	783.55
Cedar Valley Bldg. and Loan Ass'n	Cedar Falls	70,250 00			718.50
Cherokee Building and Loan Ass'n	Cherokee	31,764 37			
Citizens Building Ass'n	Clinton	6 100.00	522.00		
Council Bluffs Mut. B. and L Ass'n.	Council Bluffs	8,051.00	800.00		35.62
Davenport L., B and Sav. Ass'n	Davenport	278,598.07	10,266 00	1,786 00	1,935.78
Decorah Bldg and Loan Ass'n	Decorah	16,350.00			
Dickinson County B. and L. Ass'n	Spirit Lake	12,065.00		103 09	107.89
Dubuque Bldg. and Loan Ass'n	Dubuque	254,170 02	48,555 72	3,961.50	4,746 00
Elgin Building and Loan Ass'n.	Elgin	2,039.60	1,294 23		318 14
Emmetsburg Bldg. and Loan Ass'n	Emmetsburg	49,200 00			182.03
Eagle Grove Bldg. and Loan Ass'n	Eagle Grove	20,625.00	575.00	123.63	164.78
Fairfield Loan and Building Ass'n	Fairfield	76,635.70	2,600 00		
Ft. Dodge Bldg. and Loan Ass'n	Ft. Dodge	67,750.00		90.00	122.89
Ft. Madison Loan and Bldg. Ass'n	Ft. Madison	108,750.00	1,600 00		
Fourth Street Building Ass'n, The	Clinton	32,000.00	1,325.00		
Germania Bldg, Loan and Sav. Ass'n	Cedar Falls	45,950 00	2,302.05	26.55	305 17
Germania Savings and Loan Ass'n	Clinton	40,800.00	235 00	154.15	393.93
Glenwood Bldg. and Loan Ass'n	Glenwood	21,420.00			252 23
Grinnell B. and L. and Savings Ass'n.	Grinnell	33,200.00			
Home Bldg. and Loan Ass'n	Marion	30,750.00			29.35
Home Bldg. and Loan Ass'n	Sidney	24,080.00			702.71
Home Bldg. and Loan Ass'n	Shenandoah	45,167.70		171.50	171.50
Home Loan and Bldg. Ass'n	Fairfield	21,295.00	9,252.36		
Home Bld., Loan and Savings Ass'n.	Davenport	53,851.45			1,702.51
Keokuk Loan and Bldg Ass'n	Keokuk	184,810.77			
Lake City Bldg. and Loan Ass'n	Lake City	3,725 00			
La Porte Bldg and Loan Ass'n.	La Pporte City	18,345.00			108 30
Lee County Loan and Bjdg. Ass'n	Keokuk	192,331.37			
Linn County Bldg. and Loan Ass'n	Marion	35,535.00	4,210.00		
Lyon County Bldg and Loan Ass'n	Rock Rapids	4,200.00	60 00		
Maquoketa Bldg and Savings Ass'n	Maquoketa	38,280.25	595.15		1,668.45
Mason City Bldg. and Loan Ass'n	Mason City	105,700 00	200.00	109.21	435 84
Mechanics Building Ass'n.	Sioux City	7,315.70	6,320 00		12,136.10
Mutual Home Loan and Savings Ass'n	Grinnell	46,953.78	82.37	5 14	273.60
Mutual Loan and Savings Ass'n.	Tama	67,600 00		294.09	686.22
M. and M. L. and B. and Sav. Ass'n.	Davenport	148,300.00	3,075.00		979.55
Northwestern Bldg and Loan Ass'n	Inwood	16,690.00	200.00		72.90
Osage Building and Loan Ass'n	Osage	8,870.06		22 60	38.50
Ottumwa Loan, Bldg and Sav. Ass'n	Ottumwa	54,975.93		1,179 28	198.02

ASSETS—1899.

Real estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
.....	.....	.....	.....	.....	.....	$ 633.59	$ 20 00	$ 16 403.59
$ 700 00	.....	$ 31.89	$ 128.00	.....	.....	848.78	177 12	50,315.36
1,689.38	.....	105.21	.....	.....	.....	1,753 04	2,194 01	17,645.80
3,608.98	.....	21.11	490.24	.....	.....	1,329.90	200.00	29,000 76
2,891.61	.....	103.33	.....	.....	.....	1,716.62	.....	34,955.45
2,500 00	.....	30.85	357.00	.....	.....	69.55	.....	27,347 71
.....	.....	.....	.....	.....	.....	2,324.10	.....	32,724.10
.....	.....	.....	.....	.....	.....	3,054 23	.....	5,737.23
2,232.59	.....	.....	.....	.....	$ 1,058.13	274 10	255 64	13,280.60
.....	.....	.....	.....	.....	.....	14,359 59	196 04	167,107 49
2,382.77	.....	.....	.....	.....	.....	139.95	212.30	125,974.93
.....	.....	58.15	.....	.....	.....	2,553.95	.....	73,500.60
952.36	.....	143 80	.....	.....	.....	170 58	.....	33,031.11
2,297.59	.....	.....	.....	.....	.....	59.14	.....	8,978.73
.....	.....	.....	.....	.....	195.05	506.21	38 00	9,625.88
7,617.63	.....	152.65	.....	.....	.....	1,982 35	.....	302,338.48
.....	.....	.....	.....	.....	.....	24.02	.....	16,374.02
44 09	.....	.....	172.00	.....	.....	15 81	16 78	12,524 66
14,555.15	.....	1,192 84	.....	.....	.....	7,484.26	200 00	334,865 49
4,844.27	.....	15.00	.....	.....	.....	582.42	.....	9,093 66
.....	.....	.....	710.02	.....	178.45	1,442.71	100.00	51,813.21
.....	.....	.....	.....	.....	.....	11,398 99	.....	32,887.40
3,500.00	.....	.....	.....	.....	.....	2,410 94	.....	85,146 64
203.73	.....	28 99	.....	.....	.....	5,517.85	.....	73,713 46
3,682.19	.....	66.77	.....	.....	.....	.....	.....	114,098.96
35,800.00	1,255 89	802.25	.....	.....	.....	2,481.36	250 00	73,914.50
.....	.....	30.50	358.00	.....	.....	2,640.62	114 47	51,727 34
21,003.56	2,358 00	1,572.95	.....	.....	318 52	5,490.10	.....	72,326.21
.....	.....	21.48	.....	.....	.....	.....	.....	21,693 71
1,356.19	.....	41.97	.....	.....	.....	429.63	.....	35,027.79
.....	.....	.....	.....	.....	.....	1,225 50	.....	32,004 85
.....	.....	.....	301.25	.....	.....	331.41	.....	25,415 37
.....	.....	.....	.....	.....	.....	2,530 73	.....	48,041.43
.....	.....	.....	.....	.....	.....	1,004 67	.....	31,552 03
2,309.26	.....	.....	.....	.....	.....	25 00	.....	57,898.22
1,900.00	.....	3,529 06	.....	.....	.....	71.41	.....	190,311.24
.....	.....	.....	.....	.....	.....	2,269 41	.....	5,994 41
218.35	.....	2.75	.....	.....	.....	257.08	.....	18,931.48
.....	.....	2,887.84	.....	.....	.....	.....	.....	195,219 21
827 38	.....	40 47	.....	.....	.....	10,500.95	.....	51,113.80
.....	.....	37.81	.....	.....	.....	878 60	.....	5,176.41
4,046.47	.....	.....	.....	.....	.....	7,901 96	.....	52,492 28
1,671.70	.....	.....	737.00	1,175.61	.....	2,765.85	.....	112,785.24
.....	.....	579.79	.....	.....	.....	483 01	46,039 45	72,873 65
.....	.....	19.30	.....	.....	.....	5 84	36.00	47,376.03
.....	.....	13 50	1,259 83	.....	.....	3,917 20	.....	73,770.84
.....	.....	73.69	1,214.00	.....	.....	597 46	100 00	154,339.70
.....	.....	3.81	39.50	.....	.....	1,877.33	.....	18,883 54
540 41	.....	5.65	13.80	.....	.....	761.56	.....	10,252.68
203.32	.....	15.63	9 20	.....	.....	2,557 81	76.65	59,215 81

ASSETS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—*Continued.*					
Page Co. Building and Lo n Ass'n....	Clarinda	$ 7,675.00	.....	$ 7.00	$ 10.50
Peoples Building and Saving Ass'n.. .	Ottumwa	103,560.00	$ 8,091.00	.....	1,505.06
Peoples Mutual Building and L. Ass'n	Waterloo	212,200.00	100.00	2,194.12	1,274.67
Perpetual Building Association.	Cedar Rapids...	157,121.29	4,112.00	.....	483.64
Perpetual Build'g and Loan Ass'n ...	Waterloo	163,930.00	6,116.42	.....	1,601.02
Perpetual Building Ass'n.	Clinton	31,107.04	.....	1,885.39	3,338.62
Perry Building and Loan Ass'n	Perry	10,850.00	150.00	.....	.....
Polk Co. Loan and Building Ass'n ...	Des Moines	44,663.08	.....		.....
Red Oak Building and Loan Ass'n....	Red Oak	58,317.00	950.00	3,527.05	420.09
Sanborn Building and Loan Ass's.....	Sanborn	35,375.00	.....	483.65	177.92
Savings, Loan and Building Ass'n.....	Co. Bluffs.	27,730.00	1,585.00	48.63	194.52
Silver City Building and Loan Ass'n ..	Silver City	4,475.00	755.00	.....	.....
Spencer Building and Loan Ass'n.....	Spencer	14,050.00	2,100.00	.....	.....
Stanton Mutual Loan and Bldg. Ass'n.	Stanton.	7,200.00	1,050.00	1,145.79	65.49
Union Building Association	Clinton.....	50,897.20	.....	.....	.....
Villisca Mu'l Loan and Building Ass'n	Villisca.....	24,746.97	350.00	570.65	336.21
Vinton Saving, Loan and Bldg. Ass'n.	Vinton	51,300.00	200.00	.....	482.64
Wapello Loan, Bldg. and Sav's Ass'n..	Wapello.....	9,000.00	3,584.12	.....	733.42
Washington Loan and Bldg. Ass'n...	Washington....	129,427.00	7,925.00	.....	500.32
Waterloo Building and Loan Ass'n ..	Waterloo.....	194,400.00	2,800.00	.....	1,587.77
Waverly Building and Loan Ass'n.....	Waverly	21,450.00	50.00	191.60	113.00
Workingmens Bldg. and Loan Ass'n..	Belle Plaine.....	33,675.00	198.00	.....	.....
Workingmens Bldg. and Loan Ass'n.	Missouri Valley.	69,700.00	1,100.00	25.00	1,187.65
Workingmens Bldg. Ass'n.	Clinton.....	39,600.00	50.00	.....	319.33
Total	.....	$4,239,873.35	$151,434.42	$18,307.10	$45,990.74
DOMESTIC—					
Acme Savings Association.....	Cedar Rapids...	98,375.00	2,286.02	.....	.....
Algona Deposit and Loan Ass'n.	Algona	72,051.20	2,851.00	.....	.....
Avoca Building and Loan Ass'n	Avoca.	17,580.00	300.00	32.55	130.22
Co-operative bank of Iowa	Des Moines.....	182,006.86	11,164.80	.....	.....
Davenport Co-operative Bank.....	Davenport	54,162.75	.....	537.31	.....
Eastern Iowa Bldg. and Loan Ass'n...	Tipton.....	56,016.86	270.00	.....	.....
Equitable Loan Company.	Ottumwa	103,503.73	12,087.45	.....	.....
Fidelity Loan and Bldg. Ass'n	Ottumwa	93,899.51	.....	750.06	169.21
Ft. Dodge Savings and Loan Ass'n...	Fort Dodge....	16,325.00	.....	.....	.....
Hawkeye Savings and Loan Ass'n....	Des Moines....	61,831.20	620.35	3,201.83	2,668.02
Home Savings and Trust Co...	Des Moines....	369,471.85	6,749.00	.....	9,824.80
House Bldg. Savings and Loan Ass'n.	Hawarden	32,450.00	.....	.....	.....
Inter State Bldg. and Loan Ass'n	Sioux City	79,309.88	2,483.69	.....	.....
Iowa Bldg. and Loan Ass'n	Des Moines.....	130,795.00	13,680.50	.....	.....
Iowa Business Mens B. and L. Ass'n..	Marshalltown ...	383,445.16	7,465.00	964.93	906.59
Iowa Central Bldg. and Loan Ass'n. ..	Des Moines.....	790,719.26	14,026.00	.....	.....
Iowa Central Savings and L. Ass'n	D s Moines....	98,340.00	.....	.....	.....
Iowa Deposit and Loan Co	Des Moines	154,103.00	7,328.87	3,301.46	.....
Iowa Savings and Loan Ass'n	Des Moines....	693,355.00	19,543.00	.....	11,472.00
Le Mars Bld'g and Loan Ass'n.....	Le Mars.....	76,605.00	1,675.00	.....	1,661.41
Mutual Benefit Bldg. and Loan Ass'n	Atlantic	139,188.30	.....	.....	.....
National Bldg. and Savings Ass'n....	Boone.....	170,950.00	1,250.00	2,286.92	6,529.04
Normal Savings and Loan Ass'n.....	Cedar Falls....	26,325.00	753.30	.....	.....
Northwestern Deposit and Inv's Co...	Holstein	79,400.00	14,405.00	947.95	1,224.08
Oskaloosa Nat'l B. and L. Inv't Co...	Oskaloosa	44,113.50	806.00	668.84	608.91
Southeastern Iowa Loan Ass'n.....	Eldon.	2,600.00	50.00	.....	.....
Total.....	.....	$4,026,923.06	$119,794.98	$12,691.85	$35,255.48
FOREIGN ASSOCIATIONS—					
Guarantee Savings and Loan Ass'n....	Minneap's, Minn.	$ 183,140.57	$ 10,952.00	$ 4,083.00	$ 2,917.00

1899—CONTINUED.

Real Estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
.....	.....	.....	$ 10.50	.....	$ 52	$ 435.68	$ 87.20	$ 8,226.40
$ 10,221.19	.....	$ 389.94	1,418.00	.....	.....	12,584.68	317.50	138,088.27
150.90	.....	88 81	.....	.....	.....	16,753 43	20.75	232,782.68
.....	.....	.....	.....	.....	.....	11,779.31	120 00	173,516.24
738.30	.....	577.41	.....	.....	.....	7,018.47	362.25	180,343.87
80,050.00	.....	1,075.57	.....	$ 8,250.00	51,539.36	4,887 30	160.00	182,203.28
.....	.....	.....	.....	.....	.....	1,565.58	.....	12,565.58
10,674.17	.....	.....	.....	.....	.....	.....	50.00	55,387.25
491.78	.....	210.17	.....	.....	.....	218.78	176.05	64,310.92
900 00	.....	.....	.....	.....	.....	1,507.59	.....	38,444.14
27,733 99	5,142.82	312.71	807.33	433 89	.....	2,673.42	50.00	66,712 37
.....	.....	.....	.....	.....	.....	994.83	.....	6,224 83
.....	.....	31.60	.....	.....	.....	191.71	.....	16,373.31
.....	.....	113.00	.....	.....	.....	1,244.03	25	10,843.31
55,263.42	.....	1,086.65	.....	2,473.66	358.38	14,730 45	11,282.30	136,092.06
1,355 07	.....	9.72	.....	.....	.....	2,439.63	133 41	29,941 66
.....	.....	.....	414.50	.....	.....	12,061 65	.....	64,458.79
.....	.....	5 00	.....	53.33	.....	750 67	.....	14,126.54
.....	.....	23.90	.....	.....	.....	861.03	.....	138 833 23
.....	.....	189 15	.....	.....	.....	1,930.39	191.20	201,098.51
1,394.94	.....	6.35	.....	.....	.....	953.21	.....	24,159 10
.....	.....	.....	.....	.....	.....	50.49	.....	33 923 49
7,410.84	5,361.59	.....	.....	312.00	.....	6,306.84	173.15	91,577.07
7,397.40	5,061.28	230.85	.....	.....	.....	71.77	290.66	53 021.29
$ 327,360.98	$ 19,179.58	$ 15,979.84	$ 8,440.23	$ 12,698 49	$53,648.41	$ 213,668.11	$63,665.93	$ 5,170,247 18
.....	$ 681.00	$ 83 08	.....	.....	.....	$ 1,578 21	.....	$ 103 003.31
$ 3,658.16	.....	271 75	.....	$ 697,02	.....	7,540.15	$ 420.04	87,489 32
.....	.....	.....	.....	.....	.....	95 18	.....	18,137.95
9,885.44	.....	784.18	.....	.....	.....	6,631.73	456 48	210,989.49
29,896.76	11,246.53	2,635 19	.....	930 19	.....	2,823 10	47.15	102 278.98
.....	.....	27.09	.....	.....	84.40	.....	36.40	56,434.75
16,235.29	3,094 91	309.50	.....	10,150.86	.....	2,933 13	336.30	148,651.17
27,490.00	4,680.00	5,044 18	.....	5,923.50	.....	.....	240.00	138,166.46
.....	562.35	13 88	.....	.....	.....	5,370 72	.....	22,271.95
14,497.72	560.00	207 21	.....	587.70	.....	2,741 04	590.38	87 506.05
14,569 49	.....	2,845.11	.....	1,899.29	.....	19,276.73	2,619.26	427,255 53
7,720 17	1,986.99	.....	.....	737.88	.....	6,412.68	947.30	50,254 02
9,324.52	11,276 00	187.27	.....	.....	.....	5,059 82	.....	107,641.18
8,663.32	3,951 50	1,147.68	.....	.....	.....	2,142.21	801.57	161,211.78
11,727.66	28,402.00	1,435.42	.....	.....	.....	33,583.60	544.31	468,474.67
33,012 13	38,648 54	3,762.57	.....	3,301.04	.....	35,086 73	.....	918,556.27
.....	.....	45 88	.....	.....	.....	9,226 01	2,000.00	109,611.89
17,150 07	4,749 69	3,064 07	.....	5,044 00	.....	20,332.12	636 08	215,709.36
60,749.57	16,931.33	4,261.55	.....	31,552.84	.....	15,977.05	.....	853,842 34
12,090 66	4,502 83	978.13	.....	302.74	.....	2,060.37	185.00	100,061.14
4,336.86	3,054.80	1,503.65	.....	.....	.....	33,636.77	4,693.96	186,414.34
41,114.54	4,454.50	2,681.65	.....	12,101.28	.....	16,879.09	264.36	258,511 98
.....	.....	.....	.....	.....	.....	1,950.20	.....	29,028 50
.....	.....	120.44	.....	2,412.23	15.72	7,736 13	539 91	106,801.46
.....	.....	167.32	.....	.....	1.99	1,100.19	740.84	48,267 59
.....	.....	.....	.....	.....	.....	135 18	.....	2,785.18
$ 322,122.36	$138,811.97	$31,576 80	.....	$75,640.57	$ 102.11	$ 240,368.14	$16,099.34	$ 5,019,386.66
$ 57,313.96	$ 68,702 84	$ 1,221.41	.....	$ 5,998.25	.....	$ 6,627.11	$ 363.79	$ 341,319.93

ASSETS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
RECAPITULATION:					
Domestic locals, total		$4,239,873.35	$151,434.42	$18,307.10	$45,990.74
Domestic total		4,026,923.06	119,794.98	12,691.85	35,255.48
Foreign total		183,140.57	10,952.00	4,083.00	2,917.00
Grand Total	.....	$8,449,936.98	$282,181.40	$35,081.95	$84,163.22

1899—CONTINUED.

Real estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 327,360.98	$ 19,179.58	$15,979.84	$8,440.23	$12,698.49	$53,648.41	$ 213,668 11	$63,665.93	$ 5,170,247.18
322,122 36	138,811.97	31,576.80	.....	75,640 57	102.11	240,368.14	16,099.34	5,019,386.66
57,313,96	68,702 84	1,221 41	....	5,998 25	.....	6,627.11	363 79	341,319.93
$ 706,797 30	$226,694.39	$48,778.05	$8,440.23	$94,337 32	$53,750.52	$ 460,663.36	$80,129 06	$10,530,953.77

LIABILITIES—1899.

NAME OF ASSOCIATION.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Installments paid in advance.
DOMESTIC LOCAL:					
Akron Building and Loan association	Akron	$ 12,710 75			
Appanoose County L and B. Ass'n	Centerville	31,500.00			$ 21.40
Atlantic Mutual Building association	Atlantic	9,834.00			
Boone Building and Loan association	Boone	19 447.50			140.90
Building, Savings and Loan Ass'n	Winterset	25,913.00			
Burlington Loan association	Burlington	20 392.00			15.00
Bohemian Building and Loan Ass'n	Cedar Rapids	31.706 59			
Casey Savings and Loan association	Casey	882.98		$ 3,640.00	
Cass County Loan and Building Ass'n	Atlantic	8,774.00			
Cedar Falls Building, L. and S. Ass'n	Cedar Falls	120,880 50			
Cedar Rapids Building and L Ass'n	Cedar Rapids	78,678 55			
Cedar Valley Building and L. Ass'n	Cedar Falls	68.053.99			165.20
Cherokee Building and Loan Ass'n	Cherokee	14 699 61			
Citizens Building association	Clinton	7 797.50			
Council Bluffs Mutual B. and L. Ass'n	Council Bluffs	7,127.76		1,100.00	
Davenport Loan, B. and S. Ass'n	Davenport	238,899.00			
Decorah Building and Loan Ass'n	Decorah	10,346 91			
Dickinson County B. and L. Ass'n	Spirit Lake	8,380.00			
Dubuque Building and Loan Ass'n	Dubuque	288,711.00			1,599.00
Elgin Building and Loan association	Elgin	6,500.38			
Emmetburg Building and Loan Ass'n	Emmetsburg	41.760.00			206.00
Eagle Grove Building and Loan Ass'n	Eagle Grove	19 561.76		3,920.00	
Fairfield Loan and Building Ass'n	Fairfield	56.408 97			
Fort Dodge Building and Loan Ass'n	Fort Dodge	52.784.50			40.00
Fort Madison Loan and Building Ass'n	Fort Madison	67,868.00			
Fourth Street Building association, The	Clinton	44,897 36		19.362.82	
Germania Building and Loan Ass'n	Cedar Falls	36 588.50			
Germania Savings and Loan Ass'n	Clinton	71,336.53			
Glenwood Building and Loan Ass'n	Glenwood	21.262 42			
Grinnell Building and Loan Ass'n	Grinnell	29 482 25			
Home Building and Loan association	Marion	30.679.52			361 00
Home Building and Loan association	Sidney	17.682 38			250.33
Home Building and Loan association	Shenandoah	32.816.75		9,700 00	145.25
Home Loan and Building association	Fairfield	21.370 91		3,951 00	
Home Building, Loan and S Ass'n	Davenport	41,832.00		2,400.00	
Keokuk Loan and Building Ass'n	Keokuk	85.468 10			
Lake City Building and Loan Ass'n	Lake City	4,492.80			
La Porte Building and Loan Ass'n.	La Porte City	15,234.00			5 00
Lee County Loan and Building Ass'n	Keokuk	93.623.45			
Linn County Building and Loan Ass'n	Marion	51,036.06			
Lyon County Building and Loan Ass'n	Rock Rapids	4.795 41		254 77	
Maquoketa Building and Loan Ass'n	Maquoketa	52,082.14			
Mason City Building and Loan Ass'n	Mason City	93,039.00			1,031.30
Mechanics Building association	Sioux City	54,556 00			
Mutual Home Loan and Savings Ass'n	Grinnell	14,277 25		28,550.00	
Mutual Loan and Savings Ass'n	Tama	47.670.30			
Merchants and Mechanics L. B. & S. Ass'n	Davenport	78.176.00			52.50
Northwestern Building and Loan Ass'n	Inwood	12,144 00			11.50
Osage Building and Loan association	Osage	7 290.50			52 00
Ottumwa Loan, B. and S. Ass'n	Ottumwa	12,666.62		21,095.51	

LIABILITIES—1899.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
.....	.....	.....	$ 1,366.51	$ 1,244.20	.....	.....	$ 1,005.00	$ 77.13	$ 16,403.59
$ 141.00	$ 8.10	.....	16,770 50	26	.....	.....	1 874.10	.....	50,315 36
.....	.....	.....	.....	.....	$ 7,811.80	.....	.....	.....	17,645.80
.....	.....	$ 580.35	6,078 63	.....	.....	$ 178 71	2,225 40	349 27	29,000.76
.....	.....	.....	8,981.83	60.62	.....	.....	.....	.....	34,955 45
.....	.....	.....	5,549.07	1.11	.....	1,000.00	390.53	.....	27,347.71
.....	.....	.....	895 90	121.61	.....	.....	.....	.....	32 724 10
.....	.....	.....	1,142.77	33.00	.....	.....	38.48	.....	5,737.23
.....	.....	.....	.....	.....	4,506 60	.....	.....	.....	13 280.60
4,584.00	.....	.....	41,023.35	397 54	.....	.....	222.10	.....	167,107.49
.....	.....	.....	42,540.39	4,717.74	.....	.....	38 25	.....	125,974 93
4,830.66	.....	530.75	.....	.....	.....	.....	.....	.....	73,580.60
.....	.....	.....	.....	8,743.57	87.93	300.00	9,200.00	.....	33,031.11
.....	.....	.....	.....	.....	1,092 72	88.51	.....	.....	8,978 73
.....	.....	126.50	1,019.21	221.94	.....	30 47	.....	.....	9,625.88
440.00	69.73	.....	62,929.75	.....	.....	.....	.....	.....	302,338 48
.....	.....	.....	599 78	.....	.....	300 00	5,127.33	.....	16,374 02
.....	.....	.....	4,142.93	1.73	.....	.....	.....	.....	12,524 66
.....	55.00	.....	39,750.49	.....	.....	3,750.00	1,000.00	.....	334 865 49
.....	.....	.....	2,162.45	318.14	.....	112 69	.....	.....	9,093 66
.....	95.38	.....	5,305.07	1,991 20	178.45	.....	2,277 11	.....	51,813 21
.....	.....	.....	8,142 91	1,187 73	.....	.....	75.00	.....	32 887 40
.....	.....	.....	28,737 67	.....	.....	.....	.....	.....	85,146.64
.....	21.28	.....	20,773 02	94 66	.....	.....	.....	.....	73,713 46
.....	.....	.....	25,822 31	.....	.....	.....	18,650 78	1 757.87	114,098 96
.....	.....	.....	.....	.....	.....	8,476.81	1,177.51	.....	73,914.50
.....	.....	13,544 97	5.98	.....	.....	.....	1,587.89	.....	51,727.34
.....	321 83	.....	349.33	.....	.....	318.52	.....	.....	72,326.21
.....	.....	.....	.....	.....	.....	100.00	331 29	.....	21,693 71
.....	215.00	.....	5,039 70	.....	.....	290.84	.....	.....	35,027.79
.....	100.74	.....	.....	863.59	.....	.....	.....	.....	32,004.85
.....	.....	.....	4 808.75	918 81	.....	179.10	1,486.00	.....	25,415 37
17 80	17 80	.....	3,288 75	1,578 08	.....	.....	477 00	.....	48,041 43
.....	.....	.....	4 240 65	1,989 47	.....	.....	.....	.....	31,552.03
.....	33 00	.....	.....	.....	.....	.....	13,633 22	.....	57,898 22
.....	.....	.....	51,832 23	.....	.....	.....	53,010 91	.....	190,311.24
.....	.....	.....	1,401.36	1 57	98.68	.....	.....	.....	5,974.41
.....	.....	.....	3,689 61	2.87	.....	.....	.....	.....	18 931.48
.....	.....	.....	.....	51,292.36	41.50	.....	50,261.90	.....	195,219 21
.....	.....	.....	.....	77.74	.....	.....	.....	.....	51,113.80
.....	.....	.....	.....	126.23	.....	.....	.....	.....	5,176.41
.....	.....	.....	.....	14.18	.....	330.96	65.00	.....	52,492 28
74 77	288 74	.....	18,173.89	177.84	.....	.....	.....	.....	112,785.24
.....	.....	.....	16,117.65	.....	.....	.....	2,200.00	.....	72,873 65
.....	.....	.....	.....	.....	.....	1,353 08	2,200 00	995.70	47,376.03
.....	.....	.....	24,372.35	2 44	.....	.....	.....	1,725.75	73,770.84
.....	8.76	.....	27,762.44	.....	.....	.....	48,340.00	.....	154,339.70
.....	2.48	.....	6,708.65	16.91	.....	.....	.....	.....	18,883.54
.....	.....	.....	2,638.49	13 89	.....	88 22	163 48	.....	10,252 58
.....	.....	.....	.....	.....	.....	97.51	23,957.00	1,399.17	59,215 81

LIABILITIES—

NAME OF ASSOCIATION.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Installments paid in advance.
DOMESTIC LOCAL—*Continued:*					
Page County Building and Loan Ass'n	Clarinda	$ 4,204.80	.....	$ 3,500 00	$ 26 40
People's Building and Savings association	Ottumwa	105,046 50	.....	.....	151.00
People's Mutual Building and Loan ass'n	Waterloo	176,708.50	.....	.....	32.50
Perpetual Building association	Cedar Rapids	154,158.92	.....	.....	.....
Perpetual Building and Loan association	Waterloo	157,575 29	.....	9,500.00	.....
Perpetual Building association	Clinton	177,384 72	.....	.....	.....
Perry Building and Loan association	Perry	9,561.49	.....	815.00	.....
Polk County Loan and Building Ass'n	Des Moines	24,484.75	.....	22,600 00	.....
Red Oak Building and Savings association	Red Oak	40,091.00	.....	12,400.00	171 00
Sanborn Building and Loan association	Sanborn	36,727.84	.....	.....	.....
Savings Loan and Building association	Council Bluffs	58,241.00	.....	.....	78 00
Silver City Building and Loan Ass'n	Silver City	6,096.42	.....	.....	.....
Spencer Building and Loan association	Spencer	12,533 50	.....	.....	5 00
Stanton Mutual Loan and Building Ass'n	Stanton	7,314.00	.....	.....	.....
Union Building association	Clinton	108,483.34	.....	.....	.....
Villisca Mutual Loan and Building Ass'n	Villisca	20,943 90	.....	.....	.....
Vinton Savings Loan and Building Ass'n	Vinton	45 647 43	.....	.....	14.40
Wapello Loan, Bld'g and Savings Ass'n	Wapello	8,568 00	.....	.....	.....
Washington Loan and Building Ass'n	Washington	109,881.15	.....	.....	.....
Waterloo Building and Loan association	Waterloo	153,026,00	.....	.....	80.50
Waverly Building and Loan association	Waverly	22,519.13	.....	.....	296 75
Workingmens Building and Loan Ass'n	Belle Plaine	32 655.28	.....	.....	.....
Workingmens Building and Loan Ass'n	Missouri Valley	79,252 00	.....	2 300 00	55.00
Workingmens Building association	Clinton	51,116 11	.....	.....	.....
Total	.....	$3 826,346.57	.....	$145,089 10	$5,024.63
DOMESTIC—					
Acme Savings association	Cedar Rapids	63,141 83	23,405.05	15,239 59	.....
Algona Deposit and Loan association	Algona	51,883 57	2,600 00	8,985 00	.....
Avoca Building and Loan association	Avoca	14,705 58	.....	.....	46 00
Co-Operative Bank of Iowa	Des Moines	95 332.45	25,921 77	6,025 00	.....
Davenport Co-Operative Bank	Davenport	30,475 80	23,400.00	45,633.52	.....
Eastern Iowa Building and Loan Ass'n	Tipton	28,904.34	.....	9,350 34	.....
Equitable Loan company	Ottumwa	63,058.04	45,174.91	32,826.59	.....
Fidelity Loan and Building association	Ottumwa	30,065 10	22,500.00	17,835 00	.....
Fort Dodge Savings and Loan Ass'n	Fort Dodge	15,203.25	1,640 00	.....	.....
Hawkeye Savings and Loan association	Des Moines	22,734 70	48,525.00	4,810.00	.....
Home Savings and Trust company	Des Moines	247,361.13	89,150 00	71,987.55	.....
House Bld'g, Savings and Loan Ass'n	Hawarden	25,463 99	1 400 00	3,960 00	66.40
Interstate Building and Loan Ass'n	Sioux City	83,425.53	14,491.50	6,334.83	.....
Iowa Building and Loan association	Des Moines	129,273 81	1,625 00	7,880.00	.....
Iowa Business Mens B. and L. Ass'n	Marshalltown	265,715.03	55,015.35	9,947 00	.....
Iowa Central Building and Loan Ass'n	Des Moines	444,248.47	90 100.00	24 965.00	.....
Iowa Central Savings and Loan Ass'n	Des Moines.	6,176 68	101,700 00	.....	.....
Iowa Deposit and Loan association	Des Moines	196,780.07	.....	7,944 76	.....
Iowa Savings and Loan association	Des Moines.	498,370.21	70,300.00	22,335.00	.....
LeMars Building and Loan association	LeMars.	60,990 67	2,100 00	8,467 00	222.00
Mutual Benefit Building and Loan Ass'n	Atlantic	60,893 48	200.00	50,575 00	.....
National Building and Savings Ass'n	Boone	107,162.18	11,350 00	70,240.00	.....
Normal Savings and Loan association	Cedar Falls	16 023 95	1,000.00	3,600.00	.....
Northwestern Deposit and Inves'mt Co	Holstein	62,526 88	9,200.00	3,400.00	.....
Oskaloosa Natl. B. and L. and Inv. Co	Oskaloosa	21,405 27	4,900 00	10,750.00	960.00
Southeastern Iowa Loan association	Eldon	576 64	1,900.00	.....	.....
Total	.....	$2,647,898.65	$647,598.58	$443 091 58	$1,394.40
FOREIGN—					
Guaranty Savings and Loan Ass'n	Minneapolis	$ 217,792 50	$ 40,491 15	$ 40,632.24	.....

1899 CONTINUED.

Premiums paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
$ 17.60	$ 26.40		$ 419.38		.....	$ 31.82	.....	.....	$ 8,226.40
.....	36.40	$ 139 22	26,372.36	$ 5,315.71	.....	615.08	$ 412.00	.....	138,084.27
.....	3 00	1,100.00	.....	54,888.68	.....	.....	.....	$ 50 00	232,782.68
.....	.....	.....	12,034.14	5,930.55	.....	1,392 63	.....	.....	173,516.24
.....	.....	.....	11,596 44	.....	.....	325 00	1,000.00	347 14	180,343.87
.....	.....	3 408 56	.....	.....	.....	.....	.....	1,500.00	182,293.28
.....	.....	.....	.....	2,189 09	.....	.....	.....	.....	12,565 58
.....	.....	.....	6,418 72	.....	.....	.....	1,883 78	.....	55,387 25
2.50	1.00	.....	.....	10,647.72	$ 100 00	897.70	.....	.....	64,310.92
154.75	.....	.....	.....	.....	.....	.....	.....	1,561.55	38,444.14
4.17	16.67	.....	7,065 71	.....	.....	270 22	1,036.60	.....	66,712.37
.....	.....	.....	.....	.....	128.41	.....	.....	.....	6,224.83
.....	.....	.....	3,824.83	9 98	.....	.....	.....	.....	16,373.31
.....	.....	.....	3,285 14	.....	50.00	194.17	.....	.....	10,843 31
.....	.....	.....	.....	23,497.99	291.49	3,819 24	.....	.....	136,092.06
3 60	.....	.....	8,309 19	15 72	100 00	562.80	.....	6 45	29,941 66
.....	.....	17 97	18 662.10	116 29	.60	.....	.....	.....	64,458.79
.....	.....	.....	5,473 54	85 00	.....	.....	.....	.....	14,126.54
.....	.....	.....	.....	27,963 83	.....	163.25	825 00	.....	138,833.23
.....	.....	.....	46,386 24	1,587.77	.....	.....	.....	.....	201,098.51
.....	.....	.....	.....	645 58	.....	697 64	.....	.....	24,159.10
.....	.....	.....	1,011.71	81.50	175.00	.....	.....	.....	33,923 49
.....	.....	.....	9,970.07	.....	.....	.....	.....	.....	91,577.07
.....	114.66	.....	.....	.....	.....	1,790 52	.....	.....	53,021.29
$10,270.85	$1,435.97	$19 448.32	$ 655,083.94	$209,186.44	$14 663 18	$ 27,755 49	$246,172.66	$ 9,770.03	$ 5,170,247.18
.....	.....	.....	.....	363.56	137.71	715.57	.....	.....	103,003.31
.....	.....	25.00	21,685.51	.....	1,083 75	1,148.49	78.00	.....	87 489 32
2.30	9.20	.....	3 300 20	.....	74.61	.....	.....	.....	18 137 95
.....	.....	.....	19,391.94	11,242 01	211.85	52,864.47	.....	.....	210 989 49
.....	.....	.....	.....	191. 19	.....	.....	1,900.00	678.47	102 278.98
.....	.....	.....	12,395.10	548.36	610.73	623.88	4,000.00	2.00	56,434.74
.....	.....	.....	.....	.....	829 06	3,253.29	1,846.76	1,662.72	148 651.15
.....	.....	.....	.....	.....	204.66	37,525.76	23 596.60	469.28	138,196 46
.....	.....	.....	4,901.26	527.44	.....	.....	.....	.....	22,271.95
43 80	36.50	.....	8,054.24	1,277 41	.....	.....	2,024.40	.....	87,506.05
.....	.....	.....	.....	16,512 44	.....	1,111.49	1,132 92	.....	427,255.53
.....	.....	.....	11,897 43	423 65	167.44	124 21	6,750.90	.....	50,254.02
.....	.....	.....	.....	.....	.....	2,954.58	434.74	.....	107 641.18
.....	.....	.....	.....	22,391.56	41.41	.....	.....	.....	161,211.78
.....	.....	.....	105,301.83	25,479 71	2,576 14	3,799.42	639 59	.....	468,474.67
.....	.....	250.00	327,208.45	25,714.26	5,070.09	1,000.00	.....	.....	918,556 27
.....	.....	312.00	.....	1,423 21	.....	.....	.....	.....	109 611.89
.....	132.56	439 02	.....	5,002.06	133.62	5,164.46	.....	112.81	215 709.36
.....	.....	.....	251.170 41	11,472.00	138 21	56 51	.....	.....	853,842.34
15.35	.....	.....	26,191.62	511 95	.....	652.04	763.00	147.51	100,061.14
.....	.....	.....	.....	74,544 65	.....	.....	201.21	.....	186,414 34
.....	.....	50.04	58,734.95	7,955.15	296.96	2,722.70	.....	.....	258,511 98
.....	.....	.....	7,940 12	83.67	340.48	40.28	.....	.....	29 028.50
.....	.....	.....	30,816 27	121.91	.....	700.00	.....	36.40	106 801 46
.....	.....	281.08	.....	8,071 24	.....	.....	1,900.00	.....	48 267.59
.....	.....	.....	199.34	.....	26.60	6 60	76 00	.....	2,785.18
$ 61.4	$ 178.26	$1,357 14	$ 889,188.67	$213,857.43	$11,943.32	$114,463.75	$ 45,344.18	$ 3,109.19	$ 5,019 386.66
51.43	36.72	.....	.....	9,355.18	.....	16,318.38	15,000.00	1,642 33	341,319.93

LIABILITIES—

NAME OF ASSOCIATION.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Installments paid in advance.
RECAPITULATION—					
Domestic locals total	.....	3,826,346.57	.....	145,089.10	5,024.63
Domestic total	.....	2,647,898 65	647,598.58	443,091 58	1,294 46
Foreign total	.....	217,792.50	40,491.15	40,632.24	.....
Grand total	.....	$6,692,037 72	$688,089.73	$628 812 92	$6,319.09

1899—CONTINUED.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
10,270.85	1,435.97	19,448.32	$ 655,083.94	209,186.44	14,663.18	$ 27,755.49	246,172 66	$ 9,770.03	$ 5,170 247 18
61.45	178.26	1,357.14	889,188.67	213 857.43	11,943.32	114,463.75	45,344.18	3,109.19	5,019 ,86 66
51.43	36 72	.....	.....	9,355 18	.....	16,318.38	15,000.00	1,642.33	341,319.93
$10,383.73	$1,650 95	$20,805.46	$1,544,272.61	$432,399.05	$26,606.50	$158 537 62	$306,516 84	$14,521.55	$10 530,053 77

RECEIPTS—1900.

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues installment stock.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan Ass'n	Akron	$ 633.59	$ 4,090 00
Appanoose County Loan and Building association	Centerville	848.78	2 295.50
Boone Building and Loan association	Boone	1,329 90	2,921 00
Bohemian Building and Loan association	Cedar Rapids	2,324 10	18,394.69
Building Savings and Loan association	Winterset	1,716.62	6,809 00
Cass County Loan and Building association	Atlantic	274.10	1,511.40
Cedar Falls Building, Loan and Savings association	Cedar Falls	14,359.59	22,535 50
Cedar Rapids Building and Loan association	Cedar Rapids	139.95	69,236 42
Cedar Valley Building and Loan association	Cedar Falls	2,553.95	10,430.50
Citizens Building association	Clinton	59.14	2,488.60
Council Bluffs Mutual Building and Loan association	Council Bluffs	488.59	4,251.20
Davenport Loan, Building and Savings association	Davenport	1,982.35	51,813 00
Decorah Building and Loan association	Decorah	24.02	3,173.40
Dubuque Building and Loan association	Dubuque	7,484.26	106,312 50
Emmetsburg Building and Loan association	Emmetsburg	1,442.71	16,043.00
Eagle Grove Building and Loan association	Eagle Grove	11,168.99	4,066.23
Fairfield Loan and Building association	Fairfield	2,410.94	17,485.34
Ft Dodge Building and Loan association	Ft. Dodge	5,517.85	14,919.00
Ft. Madison Loan and Building association	Ft. Madison	.....	9,767 00
Fourth Street Building association The	Clinton	2,481.36	1,698.11
Germania Building, Loan and Savings association	Cedar Falls	2,640.62	7,523.20
Germania Savings and Loan association	Clinton	5,490 10	5,389.01
Grinnell Building, Loan and Savings association	Grinnell	429.63	10,705.00
Home Building and Loan association	Marion	1,225.50	14,106 77
Home Building and Loan association	Sidney	331.41	4,530.47
Home Building and Loan association	Shenandoah	2,530.73	15,627.75
Home Loan and Building association	Fairfield	1,004.67	3,473.58
Home Building, Loan and Savings association	Davenport	25.00	6,832 50
Keokuk Loan and Building association	Keokuk	71.41	27,234.85
La Porte Building and Loan association	La Porte City	257.08	3,599.00
Lee County Loan and Building association	Keokuk	.....	24,194.05
Linn County Building and Loan association	Marion	5,500.95	18,922 36
Maquoketa Building and Savings association	Maquoketa	7,901.96	14,566.31
Mason City Building and Loan association	Mason City	2,765.85	32,871.00
Mechanics Building association	Sioux City	483.01	1,572.00
Mutual Home Loan and savings association	Grinnell	5.84	25,700.54
Mutual Loan and Savings association	Tama	4,021.20	10,505 15
Merchants and Mechanics Loan, Bldg and Sav. Ass'n	Davenport	597.46	15,013.50
Northwestern Building and Loan association	Inwood	1,877 33	2,575 20
Ottumwa Loan, Building and Savings association	Ottumwa	2,557.81	7,326 70
Page County Building and Loan association	Clarinda	435.68	3,959.59
Peoples Building and Savings association	Ottumwa	12,584.68	20,072.80
Peoples Mutual Building and Loan association	Waterloo	16,753 43	38,719 00
Perpetual Building association	Cedar Rapids	11,779.34	73,974 14
Perpetual Building and Loan association	Waterloo	3,372.46	65,602.35
Perpetual Building association	Clinton	4,887.30	15,501 42
Perry Building and Loan association	Perry	1,565.68	2,631.28
Polk County Loan and Building association	Des Moines	.....	2,167 22
Red Oak Building and Savings association	Red Oak	218.78	13,082.00
Sanborn Building and Loan association	Sanborn	1,507.59	9,912.25

RECEIPTS—1900.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
			$ 1,486.45	$ 80	$ 24.50		$ 1,550.00
		$ 437 10	1,424 98	158 59		$ 28,785.04	
			1,236.34	2 72	3.00	7,960 00	
			2,487 60	5.65	64 00	7,850.00	
		306.83	2,166.00	30.03	4.75	9,175.00	
		413.09	802.39	15.51		8.964.50	
		895 00	10,076.57	77 57	66.95	34,030.00	
			9,398.56	127.75	23.25	45,738.00	
		110 00	5,304.27	37.95	4.00	1,940.00	
			415.91	11 32	75	2,488.40	
	$ 2,300.00		876.07	5.65		2,857.40	
			20,636 86	689 50		72,417.45	
			1,043.71	4.00		3 000.00	
			18,678.95	138.38	114.83	79,335.53	
			4,082.45	32.95	103.00	2,800.67	65.00
		389.13	1,733.08	34.56	2.25	3,300 61	
		1,367.00	5,468.27	35.73		19,250.00	
			5,924 58	26.19	35.90	28,707 92	
		2,691.20	8,588.73	106.70		35,850.00	
			1,321.24			13,915 00	
		322.65	3,428 83	1.40	6.50	5,650.00	
			1,250.93	8.25		5,400.00	
		309.69	2,321.16		4.90	3,975.00	
	7,500.00		2,624.33	165.07		13,925.00	
		564.67	1,254.98	75	3.30	400.00	
	4,000.00	1,362.80	3,492.51	52.15	59 75	8,650.00	
			1,751.87	16.42		4,300 00	
			3,400 95	90.12		5,367 70	
		5,076.34	16,961.88			17,400 00	
		110.00	1,393.88	2.20	6.50		
		4,736.05	15,103.79		156 75	47,247.86	
			3,161.54	102.00		4,760.00	
					2.80	15,524 46	
		720.57	7,743.26	164.70	40.10	34,250.00	
			1,167.67	17.20		3,046.52	
	2,500 00	16.84	4,115 08		14.88	10,464.96	
	1,000.00		5,589.11	56.10	87.10	8,500 00	
			10,283.14		244.41	35,450.00	2,975 00
		1,623.57		30.19	11.75	4.000.00	
	5,600.00		4,011.40	62.96		14,360.71	
		231.70	609.53	35.19		1,575.00	
		9,774 09		29.44		25,826.20	
			16,144 42	215.28	41.00	28,650.00	13,700.00
			11,753.41	117.08	27.00	69,295.78	
	400 00		15,851.20		31.50	48,213.77	
			3,857.95	2,320.84		19,942.55	
		601.73	558.38			1,165 00	
	1,600.00	305.79	1,726.80	21.00		42,886.75	
		871.79	3,457.88	90.94		12,475.00	1.233.00
			2,563.80		31.50		

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC LOCAL—*Continued.*			
Akron Domestic Local Building and Loan Ass'n	Akron		
Appanoose County Loan and Building association	Centerville	$ 18.93	
Boone Building and Loan association	Boone	35.43	$ 3,757.92
Bohemian Building and Loan association	Cedar Rapids		
Building, Savings and Loan association	Winterset	71.50	162.44
Cass County Loan and Building association	Atlantic		1,222.56
Cedar Falls Building, Loan and Saving association	Cedar Falls		
Cedar Rapids Building and Loan association	Cedar Rapids		304.70
Cedar Valley Building and Loan association	Cedar Falls	53.13	
Citizens Building association	Clinton		2,332.18
Council Bluffs Mutual Building and Loan association	Council Bluffs		
Davenport Loan, Building and Saving association	Davenport	172.44	1,700.00
Decorah Building and Loan association	Decorah		
Dubuque Building and Loan association	Dubuque	374 98	1,296.33
Emmetsburg Building and Loan association	Emmetsburg		
Eagle Grove Building and Loan association	Eagle Grove		
Fairfield Loan and Building association	Fairfield		
Ft. Dodge Building and Loan association	Ft Dodge		114.00
Ft Madison Loan and Building association	Ft Madison		
Fourth Street Building association, The	Clinton	41.41	16,675.00
Germania Building, Loan and Saving association	Cedar Falls		
Germania Savings and Loan association	Clinton	55 50	450 76
Grinnell Building, Loan and Savings association	Grinnell	37.24	
Home Building and Loan association	Marion		
Home Building and Loan association	Sidney		
Home Building and Loan association	Shenandoah		
Home Loan and Building association	Fairfield		
Home Building, Loan and Savings association	Davenport		643 50
Keokuk Loan and Building association	Keokuk	3,292.76	
La Porte Building and Loan association	La Porte City		
Lee county Loan and Building association	Keokuk	1,813 97	
Linn County Building and Loan association	Marion	640.00	
Maquoketa Building and Savings association	Maquoketa		3,300 00
Mason City Building and Loan association	Mason City		1,427.32
Mechanics Building association	Sioux City	20.40	6,516.58
Mutual Home Loan and Savings association	Grinnell		
Mutual Loan and Savings association	Tama		
Merchants and Mechanics Loan, Bldg. and Sav, ass'n	Davenport	108.11	
Northwestern Building and Loan association	Inwood		
Ottumwa Loan, Building and Savings association	Ottumwa	131.85	146.00
Page County Building and Loan association	Clarinda		
Peoples Building and Savings association	Ottumwa	160 22	4,274 52
Peoples Mutual Building and Loan and association.	Waterloo	26.64	
Perpetual Building association	Cedar Rapids	95.82	
Perpetual Building and Loan association	Waterloo	180.62	2,475.00
Perpetual Building association	Clinton	761.12	19,635.00
Perry Building and Loan association	Perry		
Polk County Loan and Building association	Des Moines	209.22	7,275.55
Red Oak Building and Savings association	Red Oak	67.62	
Sanborn Building and Loan association	Sanborn		

1900—CONTINUED.

Foreclosures and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
					$ 3.50	$ .70	$ 8,689.54
				$ 88.00			34,056.92
			$ 2,595.00	10.00			19,851.31
						9.00	31,135.04
		$ 43.13	2,200.00		17.30		22,702.60
	$ 226.59					255 64	13,685.78
							82,041.18
			13,500.00			136.51	138,645.14
					1.50		20,435.30
							7,796.30
							10,779.00
		599.96		530.00	13.50	116 75	150,671.81
					1.00	56.49	7,303.22
			5,000 00		3.35	693.02	219,432.13
					8.00		24,577.78
						13.06	20,707.91
	6.00		12,400.00		1.50		58,424 84
							55,245.44
				254.74		443.50	57,701.87
				1,073.47		306.00	37,511.59
			1,079.00		2.00	350.00	20,657.70
	6.85		748.00	1,339.25	327.74	41 26	20,507.65
						90.89	17,873.51
			9,295.00			15 50	48,857 17
					2 25		7,087.83
					3.00		35,778 69
			3,979.40		1.15		14,527.09
			3,050 00				19,409.77
	864.72		30,823 60		110 60	157.50	101,993.66
					2.50	1.95	5,373 11
	507.00		35,443.99			158 00	129,662.36
		23.25	7,000 00			6,142 97	45,619 47
				71.00		56.00	41,412 53
				77.23	.50		80,060.53
						727.27	13,550.65
			4,300.00			14 50	47,132.64
					8.00	161.02	29,927 68
			15,000 00				79,671.62
							10,118 04
	237.01		31,603.00		2.20	31.60	66,071.84
			1,000.00		3.38	593.38	8,443 45
						75.76	72,797 78
					22.00	2,678.48	116,950.25
	21 20		11,156 45		1.40	1,838.03	180,059.65
	107.31		25,820.74			131.55	162,186 50
11,108.69	217 00	7.60				2,836.57	81,076.70
19.52							6,541 59
289 00		3,617.62		134 85		50.01	60,284.01
				21.50	3 00		31,521.51
			30 00				14,045.14

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues, installment stock
DOMESTIC LOCAL—*Continued.*			
Savings Loan and Building association	Council Bluffs	$ 2,673.42	$ 13,916.66
Spencer Loan and Building association	Spencer	191 71	4,053.10
Stanton Mutual Loan and Building association	Stanton	1,244.03	1,767.10
Union Building association	Clinton	14,630.45	27,354.11
Villisca Mutual Loan and Building association	Villisca	2,439.63	5,615.40
Vinton Savings Loan and Building association	Vinton	12,061.65	6,835.96
Washington Loan and Building association	Washington	861 03	22,580.00
Waterloo Building and Loan association	Waterloo	1,930.39	33,258.50
Waverly Building and Loan association	Waverly	953.21	2,760 00
Workingmens Building and Loan association	Belle Plaine	50.49	16,739.72
Workingmens Building and Loan association	Missouri Valley	6,308.64	16,324.65
Workingmens Building association	Clinton	71.77	15,528.60
Total domestic locals		$ 193,479.71	$ 1,035,816.13
DOMESTIC.			
Algona Deposit and Loan asssociation	Algona	7,540 15	18,337.51
Avoca Building and Loan association	Avoca	95.18	6,076.32
Co-Operative Bank of Iowa	Des Moines	6,691.73	24,221.27
Davenport Co-Operative Bank	Davenport	2,823.10	6,215.80
Eastern Iowa Building and Loan association	Tipton	.....	11,496.96
Equitable Loan Co	Ottumwa	2,933.13	4,347.71
Fidelity Loan and Building association	Ottumwa	....	7,673.33
Hawkeye Savings and Loan association	Des Moines	2,741.04	5,315.30
Home Savings and Trust Co	Des Moines	19,276.73	40,294.26
House Building Savings and Loan association	Hawarden	6,412 68	4,604.36
Inter State Building and Loan association	Sioux City	5,059.82	28,903.48
Iowa Building and Loan association	Des Moines	2,142 21	52,741.26
Iowa Business Mens Building and Loan association	Marshalltown	13,214.89	73,343.10
Iowa Central Building and Loan association	Des Moines	35,086.73	64,757.96
Iowa Deposit and Loan Company	Des Moines	12,332.12	20,310.20
Iowa Savings and Loan association	Des Moines	15,977 05	97,338.25
Iowa Central Savings and Loan association	Des Moines	9,226.01	14,824.25
Le Mars Building and Loan association	Le Mars	2,060.37	14,103.96
Mutual Benefit Building and Loan association	Atlantic	33,636.77	10,778.69
National Buildings and Savings association	Boone	16,879.09	15,716.73
Normal Savings and Loan association	Cedar Falls	1,950.20	3,347 20
Northwestern Deposit and Investment Co	Holstein	7,736.13	18,140.10
Oskaloosa Natl. B. L. and Investment association	Oskaloosa	1,100.19	9,726 91
Southeastern Iowa association	Eldon	135.18	227.22
Total domestic		$ 205,050.50	$ 553,341.44
Grand total		$ 398,530.21	$ 1,589,157.57

1900—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
$ 2,700.00	.....	$ 251.58	$ 2,152.66	$ 84.05	$ 30.00	$ 7,285.00	$ 2,795.69
.....	.....	.....	2,050 68	27.13	3.00	700.00	.....
.....	.....	517.89	651.05	59.72	8.76	3,885.00	.....
.....	.....	1.073.64	4,373.00	.....	.....	26,203 91	.....
.....	.....	539.24	1,881.69	109.14	17.28	7,145.00	.....
.....	.....	.....	3,261.05	56.84	34.50	13,800 00	.....
.....	.....	.....	10,822.12	23 90	.....	7,372.47	.....
.....	.....	.....	15,513.30	32.44	63.75	43,600.00	.....
.....	.....	732.80	916.00	125.00	.....	12,650.00	.....
.....	.....	.....	2,530.70	.....	81 00	9,666.05	.....
15 65	.....	717.25	6,455.82	155.55	15.50	2,000.00	.....
.....	.....	.....	1,907.68	17.44	.....	.....	.....
$ 2,715.65	$ 24.900.00	$ 37,670.09	$ 301,248.44	$ 5,832.64	$ 1,470.71	$ 1,035,375.21	$ 22,318.69
600.00	.....	.....	5,411 28	88 76	164.00	19,630 00	.....
.....	.....	196.48	1,385 52	.....	.....	4,250.00	.....
40.475 00	1,976.09	3,251.05	12,908 04	358.37	47.40	65,747.82	.....
.....	.....	4,109 76	.....	28.47	.....	15,596.25	.....
.....	.....	3,576.30	2,926.11	74.11	.....	8,147.86	.....
.....	.....	.....	2.872.14	1.37	.....	27.163.92	.....
1,200.00	3,235.50	1,136 77	7,631.88	74.35	.....	39,032.98	.....
6,925.00	.....	3.048.35	2.597.21	32.28	.....	15,437.35	.....
300,00	4.640,00	12,864.15	10,915.20	3,160.19	4,762.00	114,958.20	6,061.90
500 00	.....	861.84	2,802.09	5.55	.....	3,825.00	.....
20,132.47	1'110.58	9,599 28	.....	134.86	.....	26.834.88	4,057.68
800,00	.....	4.420 03	8,472.82	72 63	.....	34,423.40	.....
2,450.00	.....	34.727.65	.....	971.04	419.01	133,924.65	6,485.50
.....	.....	34,294 07	29,387.47	2,772.52	.....	399.987.28	.....
4.284 14	.....	14,474,46	.....	313 89	153.50	60,613.00	6,513.89
9,600.00	.....	.....	64,439.81	1,744.39	.....	227,305.00	.....
27,400.00	.....	9,150 17	.....	208.62	677.65	23,200.00	.....
3,500.00	840.00	.....	8,056,31	117.37	192.00	24,215.00	.....
.....	.....	1,935.58	9,895.01	240.63	.....	59.965.27	.....
500.00	320.00	1,184.90	11,938.89	542.67	.....	78,608.00	.....
.....	.....	1,273.65	1,139.92	.....	.....	4,149.52	.....
2,400.00	1,480 00	5,384.44	3,175 62	59.59	44.85	13.355.00	.....
.....	500 00	2,297.08	2,247.14	72.48	.....	11,685.00	590.00
.....	.....	43.02	129 42	.....	.....	380.00	.....
$120,066.61	$ 14.102.17	$147,829.03	$ 188,331.88	$ 11,074.14	$ 6,460.41	$ 1,412,355.38	$ 23,708.97
$122,782.26.	$ 39,002.17	$185,499.12	$ 489,580 32	$ 16,906.78	$ 7,931.12	$ 2,447,730.59	$ 46,027.66

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Sales, real estate.
DOMESTIC LOCAL—*Continued.*			
Savings Loan and Building association	Council Bluffs	$ 11.81	$ 2,577.00
Spencer Building and Loan association	Spencer		
Stanton Mutual Loan and Building association	Stanton		
Union Building association	Clinton	690.74	4,293.47
Villisca Mutual Loan and Building association	Villisca		197.11
Vinton Savings Loan and Building association	Vinton		
Washington Loan and Building association	Washington	18.63	
Waterloo Building and Loan association	Waterloo	122.60	
Waverly Building and Loan association	Waverly	6.35	1,600.00
Workingmens' Building and Loan association	Belle Plaine		
Workingmens' Building and Loan association	Missouri Valley		165.75
Workingmens' Building association	Clinton	207.54	1 700.00
Total domestic locals		$ 8,792.98	$ 84,244.22
DOMESTIC—			
Algona Deposit and Loan association	Algona	126.00	1,616.97
Avoca Building and Loan association	Avoca		
Co-operative Bank of Iowa	Des Moines	648.31	6,634.72
Davenport Co-operative bank	Davenport	26.03	5,078.81
Eastern Iowa Building and Loan association	Tipton		
Equitable Loan company	Ottumwa		14,877.04
Fidelity Loan and Building association	Ottumwa	258.50	2,635.80
Hawkeye Savings and Loan association	Des Moines	20.43	1,503.05
Home Savings and Trust company	Des Moines	616.74	10,615.88
House Building Savings and Loan association	Hawarden		1,637.76
Inter-state Building and Loan association	Sioux City	382.97	1,279.05
Iowa Building and Loan association	Des Moines	570.97	4,807.62
Iowa Business Mens' Building and Loan association	Marshalltown	605.18	3,032.49
Iowa Central Building and Loan association	Des Moines	3,240.45	11,433.74
Iowa Deposit and Loan company	Des Moines	1,102.50	8,100.55
Iowa Savings and Loan association	Des Moines	16,412.94	31,881.90
Iowa Central Savings and Loan association	Des Moines	59.54	
Le Mars Building and Loan association	Le Mars	862.35	5,545.68
Mutual Benefit Building and Loan association	Atlantic	249.00	3,007.13
National Building and Savings association	Boone	1,300.05	14,964.94
Normal Savings and Loan association	Cedar Falls		
Northwestern Deposit and Investment company	Holstein	116.05	1,050.00
Oskaloosa Natl. B. L. and Investment association	Oskaloosa	96.00	
Southeastern Iowa association	Eldon		
Total domestic		$ 26,694.07	$ 129,703.13
Grand total		$ 35,487.05	$ 213,947.35

—CONTINUED.

closure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees	Miscellaneous receipts.	Total receipts for fiscal year.
....	.....	$ 277.42	$ 514.00	$ 760.40	.....	$ 850.94	$ 36,880.63
.....	.....	.....	1,500.00	....	.....	.....	8,525.52
.....	.....	.....	.....	.....	$ 25	.....	8,133 80
78.12	$ 301.45	488,26	.....	2,618.35	.....	.....	83,205.50
.....	.....	.....	.....	18.25	3 50	2.61	17,968.85
.....	115.54	....	.....	.. ..	4.75	.....	36,160.29
.....	.....	128.58	2,830 00	....	19 30	.....	44,665.03
.....	.....	....	920 00	.... .	.....	. .....	95,440.98
.	.....	303.14	.....	... .	50	650.48	20,717.48
.....	.....	.....	.....	..... .	.....	.....	29,067.96
....	236 75	....	262.77	235.15	8.00	50.30	32,951,78
.....	....	... .	1,045 40	120.60	...	.. ..	20,598.49
95.33	$ 2,847.42	$ 5,488 96	$ 223,396.35	$ 7,352.19	$ 575.67	$ 19,390.74	$ 3,024,911 13
.....	206.42	661.50	4,000.00	....	31.50	708.98	59,123.07
....	288.14	....	..... .	....	.....	....	12,291.64
.....	7,397.11	....	.. . .	....	8 40	2,489 92	172,855.23
.....	.....	131.76	1,200.00	.	....	4,497.82	39,707.06
.....	432 27	....	.....	....	3.90	293 97	26,951.48
.....	299.43	....	932 33	.. . .	2.00	968 20	54,397.27
.....	1,024.85	....	44,295.31	....	8.00	2,539.56	110,746.83
44.73	.....	642.56	1,014 81	.... .	.....	1,091.47	40,513.58
.....	4,621.96	1,225.91	882 90	656.02	....	9,661 98	245,514.02
.....	.....	.... .	.....	1,075.50	.....	867.34	22,592.12
05.52	2,198.59	89.38	7,614.84	....	.....	291.50	122,394.90
.....	6,610 42	3,591.51	....	....	145 09	2,410.60	121,208.58
.....	6,803.94	5,220.30	833.78	.. ..	85.00	26,797.96	309,414.49
.....	9,952.67	6,708 57	. .....	... .	.....	45,202.96	642,824.42
.....	4,857.01	5,512.96	.....	....	4.00	18,225 93	156,798.15
.....	3,046.04	.... .	.....	... .	46.20	37,714.07	505,505.65
.....	.....	81.06	.....	.... .	.....	739.92	85,567.25
.....	183 05	1,016.19	.....	....	12.00	3,010 82	62,715.10
....	3,582.74	....	.....	... .	.... ..	4,582.02	127,872 84
95.80	2,494.39	. .....	.....	... .	9.10	2,601.77	147,556.33
	266 41	.... .	.....	....	.....	.....	12,126.90
26 95	1,511.34	....	.....	24.63	.....	2,824.11	57,428.81
.....	312.74	160.00	3,500.00	....	78.00	5,959.22	38,324.82
.....	45.62	....	....	....	.....	.....	880.46
73.00	$ 56,135.14	$ 25,041.70	$ 64,273 97	$ 1,756.15	$ 433.19	$ 173,480.12	$ 3,175,311.00
8.33	$ 58 982.56	$ 30,530 66	$ 287,670 32	$ 9,108 34	$ 1,008.86	$ 192,870 86	$ 6,200,222.13

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Sales, real estate.
DOMESTIC LOCAL—*Continued.*			
Savings Loan and Building association	Council Bluffs	$ 11.81	$ 2,577.00
Spencer Building and Loan association	Spencer	.....	.....
Stanton Mutual Loan and Building association	Stanton	.....	.....
Union Building association	Clinton	690.74	4,293.47
Villisca Mutual Loan and Building association	Villisca	.....	197.11
Vinton Savings Loan and Building association	Vinton	.....	.....
Washington Loan and Building association	Washington	18.63	.....
Waterloo Building and Loan association	Waterloo	122.60	.....
Waverly Building and Loan association	Waverly	6.35	1,600.00
Workingmens' Building and Loan association	Belle Plaine	.....	.....
Workingmens' Building and Loan association	Missouri Valley	.....	165.75
Workingmens' Building association	Clinton	207.54	1 700.00
Total domestic locals	.....	$ 8,792.98	$ 84,244.22
DOMESTIC—			
Algona Deposit and Loan association	Algona	126.00	1,616.97
Avoca Building and Loan association	Avoca	.....	.....
Co-operative Bank of Iowa	Des Moines	648.31	6,634.72
Davenport Co-operative bank	Davenport	26.03	5,078.81
Eastern Iowa Building and Loan association	Tipton	.....	.....
Equitable Loan company	Ottumwa	.....	14,877.04
Fidelity Loan and Building association	Ottumwa	258.50	2,635.80
Hawkeye Savings and Loan association	Des Moines	20.43	1,503.05
Home Savings and Trust company	Des Moines	616.74	10,615.88
House Building Savings and Loan association	Hawarden	.....	1,637.76
Inter-state Building and Loan association	Sioux City	382.97	1,279.05
Iowa Building and Loan association	Des Moines	570.97	4,807.62
Iowa Business Mens' Building and Loan association	Marshalltown	605.18	3,032.49
Iowa Central Building and Loan association	Des Moines	3,240.45	11,433.74
Iowa Deposit and Loan company	Des Moines	1,102.50	8,100.55
Iowa Savings and Loan association	Des Moines	16,412.94	31,881.90
Iowa Central Savings and Loan association	Des Moines	59.54	.....
Le Mars Building and Loan association	Le Mars	862.35	5,545.68
Mutual Benefit Building and Loan association	Atlantic	249.00	3,007.13
National Building and Savings association	Boone	1,300.05	14,964.94
Normal Savings and Loan association	Cedar Falls	.....	.....
Northwestern Deposit and Investment company	Holstein	116.05	1,050.00
Oskaloosa Natl. B. L. and Investment association	Oskaloosa	96.06	.....
Southeastern Iowa association	Eldon	.....	.....
Total domestic	.....	$ 26,694.07	$ 129,703.13
Grand total	.....	$ 35,487.05	$ 213,947.35

CONTINUED.

	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees	Miscellaneous receipts.	Total receipts for fiscal year.
...	...	$ 277.42	$ 514.00	$ 760.40	...	$ 850.94	$ 36,880.63
...	...	...	1,500.00	...	...	...	8,525.52
...	...	...	...	...	$ 25	...	8,133 80
.12	$ 301.45	488,26	...	2,618.35	...	...	83,205.50
...	...	...	...	18.25	3 50	2.61	17,968.85
...	115.54	...	...	...	4.75	...	36,160.29
...	...	128.58	2,830 00	...	19 30	...	44,665.03
...	...	...	920 00	...	...	...	95,440.98
...	...	303.14	...	...	50	650.48	20,717.48
...	...	...	...	...	...	...	29,067.96
..	236 75	...	262.77	235.15	8.00	50.30	32,951,78
...	...	...	1,045 40	120.00	...	...	20,598.49
.33	$ 2,847.42	$ 5,488 96	$ 223,396.35	$ 7,352.19	$ 575.67	$ 19,390.74	$ 3,024,911 13
...	206.42	661.50	4,000.00	...	31.50	708.98	59,123.07
...	288.14	...	...	...	...	...	12,291.64
...	7,397.11	...	...	...	8 40	2.489 92	172,855.23
...	...	131.76	1,200.00	...	...	4,497.82	39,707.06
...	432 27	...	...	...	3.90	293 97	26,951.48
...	299.43	...	932 33	...	2.00	968 20	54,397.27
...	1,024.85	...	44,295.31	...	8.00	2,539.56	118,746.83
.73	...	642.56	1,014 81	...	...	1,091.47	40,513.58
...	4,621.96	1,225.91	882 90	656.02	...	9,661 98	245,514.02
...	...	...	...	1,075.50	...	867.34	22,592.12
.52	2,198.59	89.38	7,614.84	...	...	291.50	122,394.90
...	6,610 42	3,591.51	...	...	145 09	2,410.60	121,208.58
...	6,803.94	5,220.30	833.78	...	85.00	26,797.96	309,414.49
...	9,952.67	6,708 57	...	...	...	45,202.96	642,824.42
...	4,857.01	5,512.96	...	...	4.00	18,225 93	156,798.15
...	3,046.04	...	...	...	46.20	37,714.07	505,505.65
...	...	81.06	...	...	...	739.92	85,567.25
...	183 05	1,016.19	...	...	12.00	3,010 82	62,715.10
...	3,582.74	...	...	...	...	4,582.02	127,872 84
.80	2,494.39	...	...	...	9.10	2,601.77	147,556.33
	266 41	...	...	...	...	...	12,126.90
.95	1,511.34	...	...	24.63	...	2,824.11	57,428.81
...	312.74	160.00	3,500.00	...	78.00	5,959.22	38,324.82
...	45.62	...	...	...	...	...	880.46
.00	$ 56,135.14	$ 25,041.70	$ 64,273 97	$ 1,756.15	$ 433.19	$ 173,480.12	$ 3,175,311.00
.33	$ 58 982.56	$ 30,530 66	$ 287,670 32	$ 9,108 34	$ 1,008 86	$ 192.870 86	$ 6,200,222.13

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Sales, real estate.
DOMESTIC LOCAL—*Continued.*			
Savings Loan and Building association	Council Bluffs	$ 11.81	$ 2,577.00
Spencer Building and Loan association	Spencer		
Stanton Mutual Loan and Building association	Stanton		
Union Building association	Clinton	696.74	4,293.47
Villisca Mutual Loan and Building association	Villisca		197.11
Vinton Savings Loan and Building association	Vinton		
Washington Loan and Building association	Washington	18.63	
Waterloo Building and Loan association	Waterloo	122.60	
Waverly Building and Loan association	Waverly	6.35	1,600.00
Workingmens' Building and Loan association	Belle Plaine		
Workingmens' Building and Loan association	Missouri Valley		165.75
Workingmens' Building association	Clinton	207.54	1 700.00
Total domestic locals		$ 8,792.98	$ 84,244.22
DOMESTIC—			
Algona Deposit and Loan association	Algona	126.00	1,616.97
Avoca Building and Loan association	Avoca		
Co-operative Bank of Iowa	Des Moines	648.31	6,634.72
Davenport Co-operative bank	Davenport	26.03	5,078.81
Eastern Iowa Building and Loan association	Tipton		
Equitable Loan company	Ottumwa		14,877.04
Fidelity Loan and Building association	Ottumwa	258.50	2,635.80
Hawkeye Savings and Loan association	Des Moines	20.43	1,503.05
Home Savings and Trust company	Des Moines	616.74	10,615.88
House Building Savings and Loan association	Hawarden		1,637.76
Inter-state Building and Loan association	Sioux City	382.97	1,279.05
Iowa Building and Loan association	Des Moines	570.97	4,807.62
Iowa Business Mens' Building and Loan association	Marshalltown	605.18	3,032.49
Iowa Central Building and Loan association	Des Moines	3,240.45	11,433.74
Iowa Deposit and Loan company	Des Moines	1,102.50	8,100.55
Iowa Savings and Loan association	Des Moines	16,412.94	31,881.90
Iowa Central Savings and Loan association	Des Moines	59.54	
Le Mars Building and Loan association	Le Mars	862.35	5,545.68
Mutual Benefit Building and Loan association	Atlantic	249.00	3,007.13
National Building and Savings association	Boone	1,300.05	14,964.94
Normal Savings and Loan association	Cedar Falls		
Northwestern Deposit and Investment company	Holstein	116.05	1,050.00
Oskaloosa Natl. B. L. and Investment association	Oskaloosa	96.00	
Southeastern Iowa association	Eldon		
Total domestic		$ 26,694.07	$ 129,703.13
Grand total		$ 35,487.05	$ 213,947.35

-CONTINUED.

...closure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees	Miscellaneous receipts.	Total receipts for fiscal year.
....	.....	$ 277.42	$ 514.00	$ 760.40	.....	$ 850.94	$ 36,880.63
....	.....	.....	1,500.00	.....	.....	.....	8,525.52
....	.....	.....	.....	.....	$ 25	.....	8,133 80
8.12	$ 301.45	488,26	.....	2,618.35	.....	.....	83,205.50
....	.....	.....	.....	18.25	3 50	2.61	17,968.85
....	115.54	.....	.....	.....	4.75	.....	36,160.29
....	.....	128.58	2,830 00	.....	19 30	.....	44,665.03
....	.....	.....	920 00	.....	.....	.....	95,440.98
.	.....	303.14	.....	.....	50	650.48	20,717.48
....	.....	.....	.....	.....	.....	.....	29,067.96
...	236 75	.....	262.77	235.15	8.00	50.30	32,951,78
....	.....	.....	1,045 40	120.00	...	.....	20,598.49
5.33	$ 2,847.42	$ 5,488 96	$ 223,396.35	$ 7,352.19	$ 575.67	$ 19,390.74	$ 3,024,911 13
....	206.42	661.50	4,000.00	.....	31.50	708.98	59,123.07
....	288.14	.....	.....	.....	.....	....	12,291.64
....	7,397.11	.....	.....	.....	8 40	2,489 92	172,855.23
....	.....	131.76	1,200.00	.	.....	4,497.82	39,707.06
....	432 27	.....	.....	.....	3.90	293 97	26,951.48
....	299.43	.....	932 33	.....	2.00	968 20	54,397.27
....	1,024.85	.....	44,295.31	.....	8.00	2,539.56	118,746.83
4.73	.....	642.56	1,014 81	....	.....	1,091.47	40,513.58
....	4,621.96	1,225.91	882 90	656.02	.....	9,661 98	245,514.02
....	.....	.....	.....	1,075.50	.....	867.34	22,592.12
5.52	2,198.59	89.38	7,614.84	.....	.....	291.50	122,394.90
....	6,610 42	3,591.51	.....	.....	145 09	2,410.60	121,208.58
....	6,803.94	5,220.30	833.78	.....	85.00	26,797.96	309,414.49
....	9,952.67	6,708 57	.....	.....	.....	45,202.96	642,824.42
....	4,857.01	5,512.96	.....	.....	4.00	18,225 93	156,798.15
....	3,046.04	.....	.....	.....	46.20	37,714.07	505,505.65
....	.....	81.06	.....	.....	.....	739.92	85,567.25
....	183 05	1,016.19	.....	.....	12.00	3,010 82	62,715.10
....	3,582.74	.....	.....	.....	.....	4,582.02	127,872 84
5.80	2,494.39	.....	.....	.....	9.10	2,601.77	147,556.33
	266 41	.....	.....	.....	.....	.....	12,126.90
6 95	1,511.34	.....	.....	24.63	.....	2,824.11	57,428.81
....	312.74	160.00	3,500.00	.....	78.00	5,959.22	38,324.82
....	45.62	.....	.....	.....	.....	.....	880.46
3.00	$ 56,135.14	$ 25,041.70	$ 64,273 97	$ 1,756.15	$ 433.19	$ 173,480.12	$ 3,175,311.00
8.33	$ 58 982.56	$ 30,530 66	$ 287,670 32	$ 9,108 34	$ 1,008 86	$ 192,870 86	$ 6,200,222.13

DISBURSEMENTS—1900.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCAL.			
Akron Domestic Local Building and Loan Ass'n	Akron	$ 2,350.00	$ 2,000.00
Appanoose County Loan and Building Ass'n	Centerville	125.00	110.00
Boone Building and Loan association	Boone	3,780.35	1,082.00
Bohemian Building and Loan association	Cedar Rapids	12,155.00	.....
Building, Savings and Loan association	Winterset	5,200.00	3,185.50
Cass County Loan and Building association	Atlantic	5,321.79	.....
Cedar Falls Building, Loan and Savings Ass'n	Cedar Falls	26,750.00	.....
Cedar Rapids Building and Loan association	Cedar Rapids	50,520.10	5,722.00
Cedar Valley Building and Loan association	Cedar Falls	15,190.00	.....
Citizens Building association	Clinton	1,000.00	80.00
Council Bluffs Mutual Building and Loan Ass'n	Council Bluffs	5,776.50	550.00
Davenport Loan, Building and Savings association	Davenport	46,470.00	12,270.00
Decorah Building and Loan association	Decorah	.....	.....
Dubuque Building and Loan association	Dubuque	94,610.70	24,808.20
Emmetsburg Building and Loan association	Emmetsburg	9,750.00	.....
Eagle Grove Building and Loan association	Eagle Grove	5,415.00	.....
Fairfield Loan and Building association	Fairfield	.....	.....
Fort Dodge Building and Loan association	Fort Dodge	23,065.57	.....
Fort Madison Loan and Building association	Fort Madison	4,691.25	1,050.00
Fourth Street Building association, The	Clinton	200.00	.....
Germania Building Loan and Savings association	Cedar Falls	9,100.00	1,000.00
Germania Savings and Loan association	Clinton	.....	.....
Grinnell Building Loan and Savings association	Grinnell	5,875.00	.....
Home Building and Loan association	Marion	19,170.00	.....
Home Building and Loan association	Sidney	2,700.00	.....
Home Building and Loan association	Shenandoah	31,609.75	.....
Home Loan and Building association	Fairfield	3,550.00	200.00
Home Building Loan and Savings association	Davenport	16,600.00	.....
Keokuk Loan and Building association	Keokuk	26,980.27	.....
La Porte Building and Loan association	La Porte City	1,700.00	.....
Lee County Loan and Building association	Keokuk	30,823.06	.....
Linn County Building and Loan association	Marion	11,600.00	550.00
Maquoketa Building and Savings association	Maquoketa	10,575.00	30.00
Mason City Building and Loan association	Mason City	29,025.00	.....
Mechanics Building association	Sioux City	.....	1,150.00
Mutual Home Loan and Savings association	Grinnell	22,492.07	.....
Mutual Loan and Savings association	Tama	9,200.00	.....
Merchants and Mechanics L., B. and S. Ass'n	Davenport	19,050.00	2,775.00
Northwestern Building and Loan association	Inwood	900.00	.....
Ottumwa Loan, Building and Savings association	Ottumwa	20,528.93	.....
Page County Building and Loan association	Clarinda	3,950.00	.....
Peoples Building and Savings association	Ottumwa	28,948.93	6,498.35
Peoples Mutual Building and Loan association	Waterloo	54,150.00	.....
Perpetual Building association	Cedar Rapids	21,550.00	12,815.09
Perpetual Building and Loan association	Waterloo	27,969.35	1,682.00
Perpetual Building association	Clinton	1,700.00	3,131.99
Perry Building and Loan association	Perry	1,700.00	15.00
Polk County Loan and Building association	Des Moines	4,075.00	.....
Red Oak Building and Savings association	Red Oak	7,250.00	1,550.00
Sanborn Building and Loan association	Sanborn	3,600.00	.....

DISBURSEMENTS—1900.

	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosure.
50	$ 1,000.00		$ 423.06			
00			191 43	$ 18.14		
50	4,500.00		2,078.96	141.33		
94	7,850.00					
00			3,294.03	3.60		
00			2,553.27			$ 226 59
47	13,653.88		12,006.08			21.00
11	9,500.00		529.12	70.27		
02				38.74		
45						
13	800 00		92.26			
00	7,400.00		22,563.30	419.36	$ 1,303.75	
35			93.29			
50	18,466.00		8,843.12	522.30		
00	9,303 40		62.38			
95						
01			11,998.16			
09	3,900.00		578.17	16 94		
00			19,864.58	86.70		
53	16,123.58		696.87	980.93		623.30
50			629.47	39.20		
94				588.25		69 16
00	1,280.50		665 74	482.99		
14	18,200.00		49.28			
37						
50	200,00		196.01	675.00		
40	3,720.20		2,004.55			
53			143 72	20.47	401 96	
...	11,575.75		7,835.42	2,744.17		
50			168.52	4.75		14 51
35			25 441.28	1,297.91		
00	30,207 65			46.09		
84				220.64	22.28	
00			9,851.25	191.03		
00	6,052.50		2.231 87	193.52		
86	5,400.00		2,046.01			
70	18,900.00		39.10			
50	19,900 00		2,498.72	203.19		
50			2,972.72	8 22		
26	13,750.00		3,779.15	192 64		
95	2,000.00		270 22			
50			4,043 73	246.45	247 43	
00	23,168.00		17,229.21	125 89		
51			8,556.92	277.06		
06	12,250.72	$ 18,659.34	1.761.53	146.87	3,496.93	
32				226 96		3,199.09
66	565.00		381.87			
97			7,941.59	426 49	1,609.58	289.00
28	1,200.00	3,000.00	366.00	25.61		
00	5,900.00		131.35	12.48		65.02

DISBURSE

NAME OF ASSOCIATION.	LOCATION.	Bills payable.
DOMESTIC LOCAL.		
Akron Domestic Local Building and Loan Ass'n.	Akron	$ 77.13
Appanoose County Loan and Building association	Centerville	1,800.00
Boone Building and Loan association	Boone	1,737 78
Bohemian Building and Loan association	Cedar Rapids	
Building, Savings and Loan association	Winterset	2,200.00
Cass County Loan and Building association	Atlantic	1,015.73
Cedar Falls Building, Loan and Savings Ass'n	Cedar Falls	
Cedar Rapids Building and Loan association	Cedar Rapids	
Cedar Valley Building and Loan association	Cedar Falls	
Citizens Building association	Clinton	
Council Bluffs Mutual Building and Loan Ass'n	Council Bluffs	
Davenport Loan, Building and Savings association	Davenport	139.75
Decorah Building and Loan association	Decorah	5,292 93
Dubuque Building and Loan association	Dubuque	5,065.38
Emmetsburg Building and Loan association	Emmetsburg	
Eagle Grove Building and Loan association	Eagle Grove	28.55
Fairfield Loan and Building association	Fairfield	12,564.86
Fort Dodge Building and Loan association	Fort Dodge	130 00
Fort Madison Loan and Building association	Fort Madison	
Fourth Street Building association The	Clinton	
Germania Building, Loan and Savings association	Cedar Falls	2,713.62
Germania Savings and Loan association	Clinton	
Grinnell Building Loan and Savings association.	Grinnell	
Home Building and Loan association	Marion	3,157.78
Home Building and Loan association	Sidney	
Home Building and Loan association	Shenandoah	
Home Loan and Building association	Fairfield	4,043 38
Home Building, Loan and Savings association	Davenport	
Keokuk Loan and Building association	Keokuk	43,955.65
La Porte Building and Loan association	La Porte City	
Lee County Building and Loan association	Keokuk	36,924 18
Linn County Building and Loan association	Marion	2,165.00
Maquoketa Building and Savings association	Maquoketa	
Mason City Building and Loan association	Mason City	
Mechanics Building association	Sioux City	
Mutual Home Loan and Savings association	Grinnell	4,178.68
Mutual Loan and Savings association	Tama	166.20
Merchants and Mechanics L., B. and S. Ass'n	Davenport	22,200.00
Northwestern Building and Loan association	Inwood	
Ottumwa Loan, Building and Savings association	Ottumwa	23,338.33
Page County Building and Loan association	Clarinda	1,010,28
Peoples Building and Savings association	Ottumwa	413 70
Peoples Mutual Building and Loan association	Waterloo	2,552.00
Perpetual Building association	Cedar Rapid s	10,236.19
Perpetual Building and Loan association	Waterloo	
Perpetual Building association	Clinton	
Perry Building and Loan association	Perry	
Polk County Loan and Building association	Des Moines	
Red Oak Building and Savings association	Red Oak	
Sanborn Building and Loan association	Sanborn	

NTINUED.

Office rent.	Office furniture and fixtures.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
	$ 30.70	$ 649.15			$ 8,689.54
	33.05	2,962 21	$ 27,758.79	$ 14.70	34,056.92
	22 51	85.04			19,851.31
		511.16	273.94		31,135.04
		643.46			22,702.60
		59.80			13,685.78
		11,675 39	15 45		82,041.18
	332.35	392 89	29.75		138,645.14
	65.75	1,449.27	557.25		20,435 30
		30.53	20.97		7,796.30
		2,156 46			10,779.00
		5,115.64			150,671 81
		80 07			7,303 22
	10.30	12,454.65	1,740 79		219,432.13
		2,755.15			24,577.78
		1,433 80			20,707.91
		465 70			58,424.84
		11,644.24			55,245 44
		1,365.13	131.82		57,701 87
		2,085.68	5,980.07		37,511 59
		3,133.07	30 00		20,657.70
		5,330.00	69.01		20,507 65
		7,783.13	7.85		17,873.51
		631.17	24.20		48,857.17
		3,109.46			7,087.83
		178.78	5.10		35,778.69
		217.00			14 527.09
		588.09			19,409 77
		6,073 35			101,993 66
		2,007.19			5,373.11
		287.86			129,662.36
					45,619.47
		12,867.78	31.04		41,412.53
		2,795.09	94 45		80,060.53
		1,453.48			13,550.65
		117.20			47,132 64
	93 76	1,006.92			29,927.68
		5,777 41			79,671.62
		1,263.66			10,118 04
		684.02			66,071 84
					8,443.45
		14,114.66	64.68		72,797.78
	254.07	4,501.08	1,155 00		116,950 25
					180,059.65
	575.36	991.94			162,186.50
		535.87			81,076.70
		1,489.46			6,541.59
		2,069.99	2,595.47		60,284.01
	170.42	258 85	13.99		31,521.51
	34.95	3,962.04	10.80		14,045.14

DISBURSE

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.
DOMESTIC LOCAL—*Continued.*		
Savings, Loan and Building association	Council Bluffs	$ 10,033.15
Spencer Building and Loan association	Spencer	.....
Stanton Mutual Loan and Building association	Stanton	3,700.00
Union Building association	Clinton	840.04
Villisca Mutual Loan and Building association	Villisca	3,606.18
Vinton Savings, Loan and Building association	Vinton	9,475.00
Washington Loan and building association	Washington	11,015.00
Waterloo Building and Loan association	Waterloo	42,600.00
Waverly Building and Loan association	Waverly	.....
Workingmens Building and Loan association	Belle Plaine	16,250.00
Workingmens Building and Loan association	Missouri Valley	14,400.00
Workingmens Building association	Clinton	6,105.00
Total Domestic Local	.....	856,762.99
DOMESTIC—		
Algona Deposit and Loan association	Algona	9,500.00
Avoca Building and Loan association	Avoca	3,585.00
Co-operative Bank of Iowa	Des Moines	22,227.53
Davenport Co-operative Bank	Davenport	.....
Eastern Iowa Building and Loan association	Tipton	16,550.00
Equitable Loan company	Ottumwa	.....
Fidelity Loan and Building association	Ottumwa	15,361.42
Hawkeye Savings and Loan association	Des Moines	2,600.00
Home Savings and Trust company	Des Moines	58,175.66
House Building, Savings and Loan association	Hawarden	2,975.00
Interstate Building and Loan association	Sioux City	44,463.72
Iowa Building and Loan association	Des Moines	21,671.00
Iowa Business Mens Building and Loan association	Marshalltown	24,450.00
Iowa Central Building and Loan association	Des Moines	34,989.97
Iowa Deposit and Loan company	Des Moines	20,156.77
Iowa Savings and Loan association	Des Moines	23,025.00
Iowa Central Savings and Loan association	Des Moines	42,025.00
Le Mars Building and Loan association	Le Mars	12,375.00
Mutual Benefit Building and Loan association	Atlantic	35,630.90
National Building and Savings association	Boone	.....
Normal Savings and Loan association	Cedar Falls	1,000.00
Northwestern Deposit and Investment company	Holstein	9,225.00
Oskaloosa National Building, L. and Invest. Ass'n	Oskaloosa	5,550.00
Southeastern Iowa association	Eldon	.....
Total Domestic	.....	$ 405,536.97
Grand total	.....	1,262,299.96

TINUED.

	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.
7	$ 3,526.00	$ 500.00	$ 2,587.66	$ 426.90	.....	.....
0	.....	.....	448.03	22.92	.....	.....
0	2,164.50	.....	1.562.19	.....	.....	.....
6	.....	.....	28 95	399.72	$ 478.64	$ 28.70
8	1,669 20	.....	2,324.97	14.42	28.77	.....
2	.....	.....	6,536.75	.....	.....	.....
0	6,500.00	.....	6,202 31	.....	.....	.....
0	16,315.00	8,785.00	1,760.19	158.40	.....	626 13
3	.....	.....	1,393.60	21.96	.....	149.69
0	.....	.....	.....	.....	.....	.....
0	6,978.50	2,300.00	4,413.50	78.65	.....	24.45
.	.....	.....	57.14	283.19	.....	.....
5	$ 303,920.18	$ 33,244.34	$ 214,418.60	$ 12,100.35	$ 7,589.34	$ 5,336.64
4	10,737.02	6,413 66	5,989.12	531.82	.....	179.37
1	.....	.....	297.99	.....	.....	.....
5	450.00	60,436.77	13,075.77	3,104.76	3,357.30	.....
0	2,947.10	18,400.00	686.80	893.72	.....	153.01
9	520.00	.....	205.37	557.37	.....	.....
9	.....	.....	1,517.74	60.10	311.74	.....
0	7,700.00	.....	8,442 07	1,085.63	.....	4,234.59
5	14,970.00	.....	2,290 54	6.98	.....	1,628.93
9	25,846.48	.....	16,227.55	.....	1,397.72	.....
3	4,100.00	.....	1,461.18	227.37	.....	.....
3	.....	7,445.41	284.62	428.80	14,033.26	.....
9	3,100.00	4,040.00	8,996.69	281.63	.....	2,014 62
7	13,214.61	27,833.85	64,771 90	1,094.49	1,682.72	283.78
8	264,419.04	52,740 00	183,304.06	5,182 98	.....	4,176 28
2	39,700.00	4,284.14	.....	6,743.27	1,506.34	7,880 60
1	205,371.91	30,735.00	45,249.09	36,770 99	348.28	10,526.05
4	29,700.00	.....	5,589.05	478 78	.....	.....
6	2,500.00	6,214.00	9,700.96	340.00	6,130.12	722.35
..	33,039.25	.....	25,091 26	222.47	9,135.93	.....
3	44,190.00	34,162.19	1,165.81	.....	.....	1,181.55
0	3,803 31	100.00	3,267 22	.....	.....	.....
0	15,031 46	6,900.00	3,334 30	201.37	.....	919.17
6	280.00	1,048.73	3,528 68	207 07	.....	136.80
0	600.00	.....	100.62	.....	.....	.....
4	$ 722,220.18	$ 260,753.75	$ 404,578,39	$ 58,419 60	$ 37,903.41	$ 34,037.10
9	1,026,140.36	293,998.09	618,996.99	70,519.95	45,492.75	39,373.74

DISBURS

NAME OF ASSOCIATION.	LOCATION.	Bills payable.
DOMESTIC LOCAL—*Continued.*		
Savings, Loan and Building association	Council Bluffs	$ 503.33
Spencer Building and Loan association.	Spencer	.....
Stanton Mutual Loan and Building association	Stanton	.....
Union Building association	Clinton	3,160.44
Villisca Mutual Loan and Building association	Villisca	.....
Vinton Savings, Loan and Building association	Vinton	.....
Washington Loan and Building association	Washington	3,850.15
Waterloo Building and Loan association	Waterloo	.....
Waverly Building and Loan association	Waverly	.....
Workingmens Building and Loan association	Belle Plaine	.....
Workingmens Building and Loan association	Missouri Valley	86.40
Workingmens Building association	Clinton	.....
Total Domestic Local	.....	$ 194,707.42
DOMESTIC—		
Algona Deposit and Loan association	Algona	4,210.41
Avoca Building and Loan association	Avoca	.....
Co-operative Bank of Iowa	Des Moines	1,028.35
Davenport Co-operative bank	Davenport	1,203.40
Eastern Iowa Building and Loan association	Tipton	4,126.00
Equitable Loan company	Ottumwa	1,000.00
Fidelity Loan and Building association	Ottumwa	36,122.97
Hawkeye Savings and Loan association	Des Moines	2,966.36
Home Savings and Trust company	Des Moines	.....
House Building, Savings and Loan association	Hawarden	.....
Interstate Building and Loan association	Sioux City	.....
Iowa Building and Loan association	Des Moines	3,645.59
Iowa Business Mens Building and Loan association	Marshalltown	.....
Iowa Central Building and Loan association	Des Moines	6,109.14
Iowa Deposit and Loan company	Des Moines	.....
Iowa Savings and Loan association	Des Moines	.....
Iowa Central Savings and Loan association	Des Moines	.....
Le Mars Building and Loan association	Le Mars	.....
Mutual Benefit Building and Loan association	Atlantic	.....
National Building and Savings association	Boone	133.70
Normal Savings and Loan association	Cedar Falls	.....
Northwestern Deposit and Investment company	Holstein	.....
Oskaloosa National Building, L. and Invest. Ass'n	Oskaloosa	5,455.08
Southeastern Iowa association	Eldon	.....
Total Domestic	.....	$ 66,001.00
Grand total	.....	260,708.42

NTINUED.

Office rent.	Office furniture and fixtures.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
		$ 1,613.82	$ 9.90		$ 36,880.63
		382.07			8,525.52
		116 41			8,133 80
		6,808.51	2.00		83,205 50
	$ 57.10	5,757.33			17,968.85
		4,969.11	6.60		36,160.29
		3,312.24			44,665.03
		11,978.06			95,440.98
		281.03			20,717.48
		530.18			29,067.96
	284.20		422.58		32,951.78
		228.02			20,598.49
	$ 2,984.22	$ 177,220.75	$ 41,051.50	$ 14.70	$ 3,024,911.13
	142.81	102.54	18.96		59,123.07
		6,237.99			12,291.64
	2,120 94	11,117.15		2,379.71	172,855.23
		284.97	47 50	747.02	39,707.06
	1,009.50	320 09	315.78		20,951.48
392 28		1,780.18	811 87		54,397 27
		3,524.26	314.85		110,746 83
	465.03	1,300 00	482.03	3,296.45	40,513.58
		9,606.73	10,038.82		245,514 02
		2,004 92			22,592 12
		1,815.45	269.14		122,394 90
		7,994 63	3,242 70		121,208.58
		3,856.52	5,909.87		309,414 49
		5,938.74	10,914 43		642,824 42
		3,953 45	1,190.36		156,798.15
		11,909.75	543 88		505,505.65
		3,572 80			85,567.25
		1,715 75	399.36		62,715 10
		20,588.00	831.39		127,872.84
		907.82	64.75	1,247.27	147,556.33
120.00		773 14		66.21	12,126 90
		5,135 56	403.10	784.32	57,428 81
		1,794 27	5,932.39		38,324 82
		8.68			880 46
$ 512.28	$ 3,738 28	$ 106,249.39	$ 41,731 18	$ 8,520.98	$ 3,175,311.00
512.28	6,722 50	283,470 14	82,782.68	8,535.68	6,200,222.13

ASSETS—1900.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.	
DOMESTIC LOCAL—				
Akron Dom. Local B. and L. Ass'n..	Akron	$ 15,650.00	$ 2,900.00	...
Appanoose Co. Bldg. and Loan Ass'n	Centerville.	.....	.....	...
Boone Bldg. and Loan Ass'n.....	Boone....	14,200 00	5,297.00	
Bohemian Bldg and Loan Ass'n.....	Cedar Rapids..	35,950 00	.....	...
Building, Sav. and Loan Ass'n	Winterset	26,455.00	2,857.50	$
Cass Co. Loan and Bldg. Ass'n.....	Atlantic	5,817 43	.....	...
Cedar Falls B., L. and Sav. Ass'n....	Cedar Falls.....	143,750 00	.....	...
Cedar Rapids Bldg. and Loan Assn..	Cedar Rapids..	131,950 00	1,855.00	...
Cedar Valley Bldg. and Loan Ass'n..	Cedar Falls.....	83,500.00	.....	...
Citizens Building Association..	Clinton	4,900 00	313 68	...
Council Bluffs Mut. B. and L. Ass'n.	Council Bluffs..	9,596 00	1,000 00	
Davenport L., B. and Sav. Ass'n....	Davenport.....	262,695 62	12,491.00	1,
Decorah Bldg. and Loan Ass'n.....	Decorah	13,350 00	.....	...
Dubuque Bldg. and Loan Ass'n	Dubuque	317,345 61	26,163 50	...
Emmetsburg Bldg. and Loan Ass'n...	Emmetsburg ...	50,750 00	.....	...
Eagle Grove Bldg and Loan Ass'n....	Eagle Grove....	19,850 00	.....	...
Fairfield Loan and Bldg. Ass'n.....	Fairfield.....	60,175.00	.....	...
Ft. Dodge Bldg. and Loan Ass'n.....	Ft. Dodge.....	62,107.65	.....	
Ft. Madison Loan and Bldg Ass'n...	Ft. Madison....	80,050 00	200.00	...
Fourth Street Building Ass'n The....	Clinton	17,000 00	1,010.00	...
Germania B., L. and Sav. Ass'n	Cedar Falls.....	49,650 00	3,052.05	
Germania Savings and Loan Ass'n....	Clinton	34,800 00	235.00	...
Grinnell Bldg., Loan and Sav. Ass'n.	Grinnell	35,100 00	.....	...
Home Bldg. and Loan Ass'n.....	Marion	36,695.00	.....	...
Home Bldg. and Loan Ass'n.....	Sidney	26,280.00	100.00	...
Home Bldg. and Loan Ass'n.....	Shenandoah	68,127.45	.....	...
Home Loan and Bldg. Ass'n.....	Fairfield	21,250.00	8,246 43	...
Home Bldg. Loan and Sav. Ass'n....	Davenport.....	61,889.42	.....	...
Keokuk Loan and Building Ass'n....	Keokuk.....	194,391.04	.....	...
La Porte Bldg. and Loan Ass'n.....	La Porte City..	20,045 00	.....	...
Lee County Loan and Bldg. Ass'n....	Keokuk.....	175,865.07	.....	...
Linn County Bldg. and Loan Ass'n..	Marion	37,485.00	.....	...
Maquoketa Bldg. and Sav. Ass'n.	Maquoketa	28,675.61	60.59	...
Mason City Bldg. and Loan.....	Mason City.....	100,475.00	200.00	
Mechanics Building Association.....	Sioux City.....	7,309.85	2,550.00	3,
Mutual Home Loan and Sav. Ass'n...	Grinnell	58,732.13	.....	
Mntual Loan and Savings Ass'n.....	Tama.....	68,300.00	.....	..
M. and M. L., B. and Sav. Ass'n....	Davenport.....	131,900 00	2,875.00	...
Northwestern Bldg. and Loan Ass'n..	Inwood	13,790.00	....	...
Ottumwa L., B. and Sav. Ass'n	Ottumwa	60,340.20	.....	1,
Page County Bldg. and Loan Ass'n...	Clarinda	10,050 00	.....	
Peoples Building and Sav. Ass'n.....	Ottumwa	113,460 00	8,463.15	...
Peoples Mut. Bldg. and Loan Ass'n..	Waterloo	224,100.00	.....	...
Perpetual Building Association.	Cedar Rapids...	126,520.00	2,647.15	...
Perpetual Bldg. and Loan Ass'n.....	Waterloo .	144,880.00	3,166.00	..
Perpetual Building Association...	Clinton	20,083.05	.....	...
Perry Bldg. and Loan Ass'n	Perry.....	11,450.00	100.00	...
Polk County Loan and Bldg. Ass'n...	Des Moines	5,851.33	.....	...
Red Oak Bldg and Sav. Ass'n	Red Oak.....	53,842.00	1,750.00	
Sanborn Bldg. and Loan Ass'n	Sanborn	33,950.00	.....	

ASSETS—1900.

Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
		$ 30.00		$ 649.15		$ 19,246 65
	$ 68 00	541.00		42 54	$ 200 00	20,529 23
				511.16	109 31	36,570.47
	35.43			643 46		32,896.12
				59.80	1,091.14	8,994.13
	96 91			11,675.89	196.04	157,742.53
				392 09	293 25	137,534.67
	43.76			1,449 27		85,859.88
				30.53		5,244.21
				2,156.46	288.72	13,041.18
	129.65			5,115.64		288,949.42
				80.07		13,430.07
	1,202.35			12,454.65	6,137.00	382,884 74
				2,755.18	1,082 73	54,587.91
				1,433.80	28.55	21,643 55
				465.70		63,951.40
	45.93			11,644.24		74,193 58
	153.47			1,365.13		85,582.61
	428 04			2,085.68	2,975 28	44,280.61
	69.70	987 30		3,133 07	105 98	57,623.20
893.82	1,700.41			5,330 00	3,614.32	66,827.98
	385 59			7,783.13		44,624 91
				631 17		37,375.89
				3,109.41	1,271 80	30,761.21
				178 78		68,791 33
				217.00		20,713.43
				588 09	1,547.16	70,632.23
	2,980.47			6,073 35		205,344 86
				2,007.19	33 00	22,427.69
	2,355 83			287.86		178,508.76
	43.43				12.74	38,392 54
515 00				12,867,78	163 71	44,301 37
	1,076.00			2,795.09	301.50	107,179 71
	77 92			1,453.48	2,162.32	19,119.11
				117 20	28 00	59,047.76
	13 50			1,006.92	1,212 08	70,532 50
	173.23			5,777.41	1,751.00	143,250 19
	12 03			1,263 66	71 50	15,229.12
	45.84	39.75		684 02	80.65	63,927.69
						10,094.00
4,625,24	466.09			14,114.66	2,153 40	147,784 05
	164 40			4,501 08	1,821.89	232,109 29
	767.86				126.00	130,061.01
	543.66			203 25	250 00	152,550.37
	2,741.41			535.87	47,240 90	139,467 56
				1,489.46		13,039.46
				186.21		10,370.99
	175.09	36.12		258.85	2,423.33	59,568.23
				3,962.04		39,533.54

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.	
Savings Loan and Building Ass'n.....	Council Bluffs..	$ 30,085.00	$ 670.00	...
Spencer Mutual L. and Building Ass'n	Spencer.....	13,350.00	3,600.00	...
Stanton Mutual L. and Building Ass'n	Stanton.....	7,725.00	565.00	$
Union Building association.....	Clinton	26,308.20	.....	...
Villisca Mutual L. and Building Ass'n	Villisca	21,328.15	350.00	
Vinton Savings, L. and Building Ass'n	Vinton.....	47,175.00	.....	...
Washington L. and Building Ass'n...	Washington	122,530 00	4,650 00	...
Waterloo Building and Loan Ass'n....	Waterloo	193,400.00	2,800.00	...
Waverly Building and Loan Ass'n....	Waverly	8,850.00	....	
Workingmens Building and L. Ass'n.	Belle Plaine....	38,275.00	840.00	..
Workingmens Building and L. Ass'n.	Missouri Valley	81,525.00	1,700 00	
Workingmens Building Ass'n.....	Clinton	24,900 00	50.00	...
Total Domestic Local.....	.....	$3,945,830.81	$102,758.05	$ 7
DOMESTIC—				
Algona Deposit and Loan Ass'n.	Algona	59,166.20	2,251 00	..
Avoca Building and Loan Ass'n.....	Avoca	16,915.00	300.00	..
Co-operative Bank of Iowa.....	Des Moines....	149,048.52	3,107.00	...
Davenport Co-operative Bank.	Davenport.....	34,225.00	.....	
Eastern Iowa Building and L. Ass'n..	Tipton.....	64,719.00	120.00	...
Equitable Loan company.....	Ottumwa	28,125.00	2,788.00	...
Fidelity Loan and Building Ass'n.....	Ottumwa	69,216.53	1,548.61	
Hawkeye Savings and Loan Ass'n.....	Des Moines....	49,531.20	1,396.00	4,
Home Savings and Trust company....	Des Moines....	259,598.53	19,114.06	1,
House Building, Savings and L. Ass'n.	Hawarden	32,600 00	.....	....
Inter State Building and Loan Ass'n..	Sioux City.....	92,000 00	3,263.42	
Iowa Building and Loan Ass'n.....	Des Moines....	126,275.00	9,058.00	2,
Iowa Business Mens B. and L. Ass'n.	Marshalltown ..	268,043.46	27,288.45	....
Iowa Central Building and L. Ass'n..	Des Moines ..	398,014.48	5,499.00	....
Iowa Deposit and Loan company.....	Des Moines....	109,190.00	6,632.80	....
Iowa Savings and Loan Ass'n.....	Des Moines....	497,790.67	12,840.00	....
Iowa Central Savings and Loan Ass'n.	Des Moines....	117,165.00	.....	....
Le Mars Building and Loan Ass'n ..	Le Mars.....	66,130.00	1,455.00	..
Mutual Benefit Building and L. Ass'n.	Atlantic	114,853.93	....	....
National Building and Savings Ass'n..	Boone	92,814.98	740.00	
Normal Savings and Loan Ass'n.....	Cedar Falls.....	21,250.00	943.00	....
Northwestern Deposit and Invest. Co.	Holstein.....	68,000.00	9,099.66	
Oskaloosa Nat B., L and Invest. Ass'n	Oskaloosa	37,978.50	216.00	1.
Southeastern Iowa association	Eldon	2,000.00	.....	
Total Domestic.....	.....	$2,774,651.00	$107,660.00	$12,
Grand total.....	.....	$6,720,481.81	$210,418 05	$20,

TINUED.

Real estate acquired and sold under contract.	Dues for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 12,531 68	$ 867.95	.....	.....	$ 1,613.82	$ 356.46	$ 57,846.68
.....	54.52	.....	.....	382.07	.....	17,386.59
.....	.....	.....	.....	116 41	143 80	9,277.32
.....	1,104.96	.....	.....	6,908.51	13,465.80	58,465.91
.....	21.00	.....	.....	6,157.33	86.46	29,687.36
.....	.....	.....	.....	4,969.11	289.50	52,698.44
.....	5.27	.....	.....	3,312.24	.....	130,741.91
.....	224.95	.....	.....	11,978.06	817.33	210,785.18
.....	.....	.....	.....	281.03	115.50	9,445 43
.....	.....	.....	.....	530.18	.....	39,645.18
5,594.79	375 75	.....	.....	.....	132.35	97.850.71
4,589 14	157.70	.....	.....	228.02	264.84	35,862.67
$ 28.749.67	$18,808 10	$ 1,634.17	.....	$162,043.45	$94,445.34	$ 4,645,046.32
.....	312.91	.....	.....	102.54	1,509.59	69,060.27
.....	.....	.....	.....	6,237.99	100.00	23,628.34
.....	603.27	.....	.....	11,117 15	200.00	169,858.36
250.00	2,411.56	.....	$ 153.01	284.97	9,111.70	63,667.78
.....	.....	.....	.....	320.09	159.78	65,324.87
1,960.00	51.24	.....	.....	1,780.18	170 33	49,921.55
5,780.00	4,853,16	.....	4,744.55	3,524.26	1,404,09	116,830.28
1,686.00	193.76	.....	744.33	.....	590 38	76,055.74
7,978 30	6,230.53	.....	.....	6,108.29	26,602.31	346 679.87
49.84	.....	.....	.....	2,004.92	1,478.19	42,885.18
17,391.68	233.10	867 60	.....	1,815.45	.....	118.627.73
5,642 50	858.34	.....	.....	7,994.63	189.50	162,008.76
15,016.80	1,752.62	.....	5,773.74	3,856.52	1,801.22	334,335.83
39,556.85	2,684.60	.....	.....	5,938 74	998.20	477,086.28
4,929,20	3,339.95	.....	1,065.53	3,953.45	6,284.13	160,842.48
23,064 44	4,306.04	.....	.....	11,909.75	.....	615,614.18
.....	465 12	.....	.....	3,572.80	.....	121.202,92
8,061,37	453.78	.....	.....	1,715.75	716.65	87,600.10
.....	1,405.67	.....	.....	20,588,00	8,003.85	150,938.04
484.10	1,486 31	.....	.....	907.82	7.724.58	140,679.13
.....	.....	.....	.....	773.14	.....	22,966 14
5,843.17	184 62	.....	.....	5,135 56	1,053.27	92,648.40
.....	229.16	.....	.....	1,794.27	472.39	42.876.52
.....	.....	.....	.....	8 68	.....	2.020.68
$ 137,694 25	$32,055 74	$ 867.60	$ 12,481 26	$101,450 95	$ 68,580.16	$ 3,563,359 43
$ 166.443 92	$50,863 84	$ 2.501.77	$12,481 26	$263.494 40	$163,025 50	$ 8,208,405.75

LIABILITIES—1900.

NAME OF ASSSOCIATION.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.
DOMESTIC LOCAL—				
Akron Dom. L. and B. Ass'n	Akron.	$ 16,014.00		
Appanoose Co L. and B. Ass'n	Centerville			
Boone B. and L. Ass'n	Boone	13,367.50		
Bohemian B. and L. Ass'n	Cedar Rapids	35,149 87		
Building, S. and L. Ass'n	Winterset	24,918.00		
Cass Co. L. and B. Ass'n	Atlantic	6,036.40		
Cedar F's B., L. and S Ass'n.	Cedar Falls	113,253.00		
Cedar R. B. and L. Ass'n.	Cedar Rapids	77,117.86		
Cedar Valley B and L. Ass'n.	Cedar Falls	81,312.70		
Citizens Bld'g Ass'n.	Clinton	5,103 09		
Co. Bl's Mut. B and L. Ass'n	Co. Bluffs	8,455 55		2,600 00
Davenport L. B. and S. Ass'n	Davenport	229,057.00		
Decorah B. and L. Ass'n	Decorah	11,937.96		
Dubuque B. and L. Ass'n	Dubuque	329 721.50		
Emmetsburg B. and L Ass'n	Emmetsburg	44,228.00		
Eagle Grove B. and L. Ass'n	Eagle Grove	20,685.58		
Fairfield L. and B. Ass'n	Fairfield	48,772.31		
Ft. Dodge B and L. Ass'n.	Ft. Dodge	55,236 74		
Ft. Madison L and B. Ass'n	Ft. Madison	48,118 00		
Fourth St. B Ass'n The	Clinton	22,554.16	10,514.87	
Germania B., L. and S. Ass'n.	Cedar Falls	40,918.50		
Germania S. and L. Ass'n	Clinton	62,281.36		
Grinnell B., L. and S. Ass'n	Grinnell	37,309 75		
Home B and L. Ass'n	Marion	17,571 43	7,500 00	
Home B. and L. Ass'n	Sidney	21,359.71		
Home B. and L. Ass'n	Shenandoah	45,863 00	13,500.00	
Home B. and L. Ass'n	Fairfield	24,467.19		
Home B. and L. Ass'n	Davenport	46,466.25	1,900.00	
Keokuk L. and B. Ass'n	Keokuk	101,127.20		
La Porte B and L. Ass'n.	La Porte City	17,588.00		
Lee Co. L. and B. Ass'n	Keokuk	85 594 05		
Linn Co. B and L. Ass'n	Marion	32,029.33		
Maquoketa B. and L. Ass'n	Maquoketa	42,596.9[illegible]		
Mason City B. and L. Ass'n	Mason City	89,229 00		
Mechanics Bldg. Assn	Sioux City	14,008.00		
Mut. Home L. and S. Ass'n.	Grinnell	28,556 8[illegible]	25,650 00	
Mutual L and S. Ass'n	Tama	46,453.45	1,000.00	
Mer. & M L.B. and S. Ass'n	Davenport	73,791 50		
Northwestern B. and L. Ass'n	Inwood	9,951 0		
Ottumwa L., B. and S. Ass'n.	Ottumwa	16,567.74	12,850 00	
Page Co. B. and L. Ass'n	Clerinda	7,093.60		1,500.00
Peoples B. and S Ass'n	Ottumwa	109,208 10		
Peoples Mut. B. and L. Ass'n.	Waterloo	179,203.00		
Perpetual Bldg. Ass'n	Cedar Rapids	117,658.20		
Perpetual B. and L. Ass'n.	Waterloo	146,552 06	3,600 00	
Perpetual Bldg. Ass'n	Clinton	133,174.38		
Perry B. and L. Ass'n	Perry	9,902.11	250 00	
Polk Co. L. and B. Ass'n	Des Moines		10,000.00	
Red Oak B. and L. Ass'n	Red Oak	40,056.00	9,400.00	
Sanborn B. and L. Ass'n	Sanborn	37,912 04		

LIABILITIES—1900.

advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
...	...	$ 3,232 01	$ 64	...	...	...	...	$ 19,246.65
...	...	...	...	...	...	...	...	...
...	...	...	3,710 67	...	$ 219.75	$ 3,090.00	$ 119.31	20,529.23
...	...	1,393 56	27.04	...	...	...	...	36,570.47
...	...	7,915 37	25.75	...	...	...	...	32 896.12
...	...	...	2,957 73	...	...	...	...	8,994.13
...	...	41,035.00	476.53	...	...	...	...	157.742 53
...	$ 954 14	54,521.48	821,74	...	65 00	4,000.00	54.45	137,534.67
...	...	...	...	...	...	...	...	85,859 88
...	...	...	47.41	...	93 71	...	...	5,244 21
...	...	1,929 26	...	...	56.37	...	...	13,041 18
58 74	...	59,504 68	...	...	...	...	...	288,949.42
...	...	...	1,192 11	...	300 00	...	...	13,430 07
49.00	...	...	46,808.24	...	4,300.00	...	...	382,884 74
26 00	...	5,695,12	1,448.73	$ 182 06	...	2,700 00	182.00	54,587.91
...	...	882.97	...	...	...	75 00	...	21,643 55
...	...	...	15,179 09	...	...	...	...	63,951 40
34.31	...	18,645.20	57.33	...	130 00	...	...	74,193.58
...	...	...	16.909 45	...	1,475 00	18,650.78	429.38	85,582 61
...	...	...	...	...	9,282 94	...	1.928.64	44,280 61
...	...	16,697.72	6.98	...	...	...	...	57,623 20
89.03	...	...	3,511.33	...	646.26	...	...	66,827 98
...	...	39 00	2,708.92	...	179 00	4.388.24	...	44,624.91
31.84	...	887 81	...	...	...	6,434.81	...	37,375 89
...	...	6,869.28	1,086.12	...	179.10	...	...	30,761 21
25.80	...	6,503 14	2,255.31	...	2.33	...	496.50	68.791.33
...	...	5,246 24	...	...	...	...	...	29,713 43
...	...	...	...	...	19,138.48	3.050 00	...	70,632 23
...	...	...	64,338.80	...	...	39,878.86	...	205,344 86
...	...	4,836 13	3.56	...	...	...	...	22,427.69
...	...	...	43,833 00	...	...	49,081.71	...	178,508.76
...	...	...	228.99	...	...	5,000.00	1,134.22	38,392 54
...	...	...	...	...	...	1,704 47	...	44,301.37
93 24	...	16,887.14	7.33	...	...	...	...	107,179.71
...	...	...	5,061.11	...	50 00	...	...	19,119.11
...	...	...	...	...	1,676.62	2,400.00	764 29	59,047.76
15.35	...	21,290 00	1.72	...	...	925 00	832.03	70,532.50
40.24	...	28.522.45	...	...	...	40,800 00	...	143,250.19
3 64	...	5,266 68	1.60	...	...	...	...	15,229.12
...	...	480.70	1,533 74	...	...	32,398.00	97 51	63,927.69
...	...	775.98	76.94	...	...	...	645 88	10 094.00
...	799.89	32,105.03	4,754.70	...	811 15	...	...	147,784 05
...	1,200 00	...	51,592.29	...	...	...	50.00	232,109 29
...	...	8,558.74	265.10	1,938.88	...	1,640 00	...	130,061.01
...	908.84	136.61	...	...	...	1,088 84	264.02	152,550.37
...	...	...	...	...	5,293.18	1,000.00	...	139 467.56
...	...	2,719 03	168 32	...	...	...	...	13,039 46
...	...	...	370.99	...	...	...	...	10,370.99
50 85	...	...	9,215 92	...	833.88	...	...	59 568.23
00.85	...	...	...	...	...	...	900.00	39,533.54

NAME OF ASSOCIATION.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.
DOMESTIC LOCAL—*Con.*—				
Savings L. and B. Ass'n.....	Council Bluffs...	$ 50,385.31	$ 3,038 62	.....
Spencer B. and L. Ass'n . ..	Spencer.....	12,972.50	.....	.....
Stanton Mut. L. and B. Ass'n	Stanton.....	5,960.40	.....	.....
Union Building Ass'n.....	Clinton.....	66,842.49	.....	.....
Villisca Mut. L. and B. Ass'n	Villisca.....	20,820 70	.....	.....
Vinton S., L. and B. Ass'n .	Vinton.....	37,846.00	.....	.....
Washington L. and B. Ass'n	Washington	103,478.00	.....	.....
Waterloo B. and L. Ass'n. ..	Waterloo	158,026.00	.....	.....
Waverly B. and L. Ass'n...	Waverly.....	8,470.68	.....	.....
Work'gmens B. and L. Ass'n	Belle Plaine....	38,202.35	.....	.....
Work'gmens B. and L. Ass'n	Missouri Valley.	76,194.30	.....	.....
Workingmens Bld'g Ass'n ...	Clinton	34,496.44	.....	.....
Total domestic local	.....	$3,439,224.18	$ 99,203 49	$ 4,100.00
DOMESTIC—				
Algona Dep. and L. Ass'n...	Algona	42,189.88	1,425.00	2,378.19
Avoca B. and L. Ass'n	Avoca	19,983.00	.....	.....
Co-Operative Bank of Iowa..	Des Moines.....	77,671.67	55,960 00	5,350.00
Davenp't Co-Operative Bank	Davenport.....	17,565.62	5,000.00	40,776.92
East. Iowa B. and L. Ass'n...	Tipton	37,537.82	.....	9,990 34
Equitable Loan company....	Ottumwa	49 507.60	.....	.....
Fidelity L. and B. Ass'n ...	Ottumwa	37,435 19	15,000 00	30,195 98
Hawkeye Sav. and L. Ass'n.	Des Moines.....	21,057.00	41,000.00	4,290.00
Home Sav. and Trust Co ..	Des Moines.....	199,074 37	63,700.00	77,918 3·
House B., S. and L. Ass'n...	Hawarden	25,061.54	500.00	.....
Interstate B. and L. Ass'n ..	Sioux City.....	81,557 38	25,832.01	.....
Iowa B. and L. Ass'n	Des Moines.....	125,714.62	6,265 00	.....
Ia. Bus. Men's B. & L. Ass'n	Marshalltown...	196,200.22	35,052.36	6,846 86
Ia. Central B. and L Ass'n.	Des Moines.....	246,533.11	40,800.00	21,525.00
Iowa Dep. and L. company .	Des Moines.....	140,222.28	4,284.14	.....
Iowa Sav. and L. company..	Des Moines.....	370,952 43	57,700.00	13,800.00
Iowa Cent. Sav. and L. Co..	Des Moines.....	17,875.82	99,400.00	.....
LeMars B. and L. Ass'n	Le Mars	53,747.07	2,900.00	5,793.00
Mut. Ben B. and L. Ass'n..	Atlantic.....	43,787.92	200.00	45,420.00
National B. and Sav. Ass'n..	Boone	65,586.58	5,300 00	32,920.00
Normal Sav. and L. Ass'n...	Cedar Falls.....	12,109.95	200.00	3,500.00
Nw. Dep. and Invest't Co ...	Holstein	55,404.28	6,000.00	4,080 00
Osk. Nat B. & L. & Inv. Ass'n	Oskaloosa	19,970.42	3,780.00	8,850.00
Southeastern Iowa Ass'n.	Eldon.....	819 67	900.00	.....
Total domestic.....	.....	$1,957,565.44	$ 471,198.51	$313,634 64
Grand total...	.....	5,396,789.62	$ 570,402 00	317,734.64

TINUED.

advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
.....	$ 6.50	$ 3,257.55	.....	.....	.....	.....	$ 1,158.70	$ 57,846.68
.....	.....	4,405 80	$ 8 29	.....	.....	.....	...	17,386.59
.....	.....	.....	2,001.94	.....	$ 200 00	.....	1,114.98	9,277.32
.....	.....	.....	27,512.69	.....	3,819.24	...	291.49	98,465.91
.....	.....	8,086 59	40.15	.....	330 12	$ 400.00	.....	29,687.36
1.50	.....	14,798.30	44.64	.....	.....	.....	.....	52,698.44
.....	.....	.....	27,109 35	.....	154.56	.....	.....	130,741.91
.....	920.00	50,174.34	1,564.84	.....	.....	.....	.....	210,785.18
.....	.....	.....	176.00	.....	775 24	.....	.....	9,443.18
.....	.....	1,167.96	49.87	225.00	.....	.....	.....	39,645.18
.....	.....	9,096.45	11,539 69	500.00	.....	262 77	.....	97,850.71
57.08	.....	.....	.....	.....	1,309.15	.....	.....	35,862.67
17.47	$ 4 789 37	$ 413,563.32	$350,732.69	$2,845.94	$51,321.08	$218,968.48	$10,281.40	$4,645,046.32
.....	.....	20.452.73	.....	483.25	2,115.71	.....	.....	69,060.27
.....	.....	3,555 54	5.26	.....	.....	.....	.....	23,628.34
16 54	.....	28,026.87	4 85	643.88	1,976 09	.....	.....	169,858 36
.....	.....	.....	31.34	.....	.....	.....	293.90	63,667.78
.....	.....	17,019.47	8.41	.....	768 83	.....	.....	65,324.87
.....	.....	.....	155.19	.....	.....	.....	258.76	49,921.55
.....	.....	.....	.....	64.25	.....	28,969.00	5,165.86	116,830.28
.....	.....	8,328.15	1,109 91	.....	.....	68.50	202 18	76,055.74
.....	41.88	.....	.....	.....	.....	.....	5,945.27	246,679.87
.....	.....	13,100.34	.....	116.23	.....	.....	4,307.07	42,885.18
.....	6,221.43	243 05	23 88	.....	4,246.68	.....	...	118,627 76
.....	.....	24,906.30	2,975 50	.....	348.81	.....	1,798.53	162,008 73
.....	.....	79,737.40	16,596.70	5,337 75	207.37	.....	4,357.17	344,335.83
.....	.....	131,063.16	36,165.01	.....	1,000.00	.....	.....	477,086 28
44.60	.....	.....	8,742.44	.....	.....	.....	7,338.37	160,842 48
.....	.....	164,031.07	8,949 89	42.58	138.21	.....	.....	615,614.18
.....	1,051.92	237.77	2.637.41	.....	.....	.....	...	121,202.92
19 92	.....	21,904.23	1,326.02	.....	872.85	750.00	160.51	87,600.10
.....	.....	.....	61,469.81	.....		.....	60.31	150,938.04
.....	50.04	31,321.69	1,894 93	.....	3,605.89	.....	.....	140,679.13
.....	.....	5,588.44	649 55	118.20	.....	.....	800.00	22,966.14
.....	.....	24,907.83	723.49	.....	700.00	.....	832.80	92,648.40
.....	.....	9,981.41	.....	.....	.....	.....	294.69	42,876 52
.....	.....	269.99	19.10	11.92	.....	.....		2,020.68
81 06	$ 7,365.27	$ 584,675.44	$143,488.69	$6,818.06	$15,980.44	$ 29,787.50	$31,615.42	$3,563,359.43
98 53	$12,154 64	$1,028,238 76	$494,221.38	$9 664.00	$67,301 52	$248 755.08	$41,896 82	$8,208,405.75

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DOMESTIC LOCALS.

NAME OF COMPANY.	LOCATION.
Akron Domestic Local Building and Loan Association	Akron
Appanoose County Loan and Building Association	Centerville
Boone Building and Loan Association	Boone
Bohemian Building and Loan Association	Cedar Rapids
Building, Savings and Loan Association	Winterset
Cass County Loan and Building Association	Atlantic
Cedar Falls Building, Loan and Savings Association	Cedar Falls
Cedar Rapids Building and Loan Association	Cedar Rapids
Cedar Valley Building and Loan Association	Cedar Falls
Citizens Building Association	Clinton
Council Bluffs Mutual Building and Loan Association	Council Bluffs
Davenport Loan, Building and Savings Association	Davenport
Decorah Building and Loan Association	Decorah
Dubuque Building and Loan Association	Dubuque
Emmetsburg Building and Loan	Emmetsburg
Eagle Grove Building and Loan Association	Eagle Grove
Elgin Building and Loan Association	Elgin
Fairfield Loan and Building Association	Fairfield
Ft. Dodge Building and Loan Association	Ft. Dodge
Ft. Madison Loan and Building Association	Ft. Madison
Fourth Street Building Association (The)	Clinton
Germania Building, Loan and Savings Association	Cedar Falls
Germania Savings and Loan Association	Clinton
Grinnell Building, Loan and Savings Association	Grinnell
Home Building and Loan Association	Marion
Home Building and Loan Association	Sidney
Home Building and Loan Association	Shenandoah
Home Loan and Building Association	Fairfield
Home Building, Loan and Savings Association	Davenport
Keokuk Loan and Building Association	Keokuk
La Porte Building and Loan Association	La Porte City
Lee County Loan and Building Association	Keokuk
Linn County Building and Loan Association	Marion
Maquoketa Building and Savings Association	Maquoketa
Mason City Building and Loan Association	Mason City
Mechanics Building Association	Sioux City
Mutual Home Loan and Savings Association	Grinnell
Mutual Loan and Savings Association	Tama
Merchants and Mechanics Loan, Building and Savings Ass'n	Davenport
Northwestern Building and Loan Association	Inwood
Ottumwa Loan, Building and Savings Association	Ottumwa
Page County Building and Loan Association	Clarinda
Peoples Building and Savings Association	Ottumwa
Peoples Mutual Building and Loan Association	Waterloo
Perpetual Building Association	Cedar Rapids
Perpetual Building and Loan Association	Waterloo
Perpetual Building and Loan Association	Clinton
Perry Building and Loan Association	Perry

NAME OF COMPANY	LOCATION	PAGE
County Loan and Building Association	Des Moines	431
ak Building and Loan Association	Red Oak	432
rn Building and Loan Association	Sanborn	433
rs, Loan and Building Association	Council Bluffs	434
er Building and Loan Association	Spencer	435
n Mutual Loan and Building Association	Stanton	435
Building Association	Clinton	436
a Mutual Loan and Building Association	Villisca	437
n Savings, Loan and Building Association	Vinton	437
ngton Loan and Building Association	Washington	438
loo Building and Loan Association	Waterloo	439
rly Building and Loan Association	Waverly	440
ngmens Building and Loan Association	Belle Plaine	440
ngmens Building and Loan Association	Missouri Valley	441
ngmens Building Association	Clinton	442

DOMESTIC.

a Deposit and Loan Association	Algona	443
Building and Loan Association	Avoca	444
erative Bank of Iowa	Des Moines	445
port Co-operative Bank	Davenport	446
n Iowa Building and Loan Association	Tipton	447
ble Loan Company	Ottumwa	448
y Loan and Building Association	Ottumwa	449
y Savings and Loan Association	Des Moines	450
Savings and Trust Company	Des Moines	451
Building Savings and Loan	Hawarden	452
tate Building and Loan	Sioux City	453
uilding and Loan Association	Des Moines	454
usiness Men's Building and Loan	Marshalltown	455
entral Building and Loan Association	Des Moines	456
eposit and Loan Company	Des Moines	457
avings and Loan Association	Des Moines	458
entral Savings and Loan Association	Des Moines	459
rs Building and Loan Association	Le Mars	460
Benefit Building and Loan Association	Atlantic	461
al Building and Savings Association	Boone	462
l Savings and Loan Association	Cedar Falls	463
vestern Deposit and Investment Company	Holstein	464
osa National Building, Loan and Investment Company	Oskaloosa	465
astern Iowa Loan Association	Eldon	466
ts, 1899		468
sements, 1899		480
1899		492
ties, 1899		498
ts, 1900		504
sements, 1900		512
1900		520
ties, 1900		524

BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1901

G. S. GILBERTSON

TREASURER OF THE STATE OF IOWA

DES MOINES
B. MURPHY, STATE PRINTER
1901

MES AND TERMS OF SERVICE OF THE TREAS-URERS OF IOWA FROM 1840 TO JULY 1, 1901.

AN RENO, Johnson County, Territorial Treasurer	1840 to 1847
AN RENO, Johnson County, State Treasurer	1847 to 1851
L KISTER, Davis County	1851 to 1853
IN L. MORRIS, Polk County	1853 to 1859
W. JONES, Hardin County	1859 to 1863
H. HOLMES, Jones County	1863 to 1867
EL E. RANKIN, Washington County	1867 to 1873
CHRISTY, Clarke County	1873 to 1877
W. BEMIS, Buchanan County	1877 to 1881
. CONGER, Dallas County	1881 to 1885
TWOMBLY, Van Buren County	1885 to 1891
N A. BERSON, Marshall County	1891 to 1895
HERRIOTT, Guthrie County	1895 to 1901
GILBERTSON, Winnebago County	1901 to —*

*Term expires January, 1903

FINANCIAL REPORT.

STATE OF IOWA.
TREASURY DEPARTMENT,
DES MOINES.

Excellency Leslie M. Shaw, Governor of Iowa:

ccordance with the provisions of section 107 of the Code, vith submit my report as Treasurer of State for the bien- riod ending June 30, 1901, showing the amount received amount paid out by the treasury department. These re shown by tables in detail, and also in a summarized

GENERAL REVENUE.

splendid condition of the State's finances shown in the for the preceding biennial period, has not only continued, improved. No interest-bearing indebtedness has existed ime during the period, and the floating indebtedness has duced. The revenue has increased, and yet that derived irect taxation has been reduced. The following table the relative receipts of general revenue, from similar during the two periods, and the increase or decrease of iod just ending over the preceding one:

M WHAT SOURCE.	Period ending June 30, 1899	Period ending June 30, 1901.	Increase 1901 over 1899.	Decrease 1901 over 1899.
ties	$ 4,055,767.75	$ 3,939 383 12	.....	$ 116,444.63
n tax	375,596.57	425,139.76	49,543.19	.....
state officers	223,554.59	281,875.36	58,320.77	.....
inheritance tax	52,799 52	196,464.54	143,665.02	.....
tutions	124,828.95	181,547.04	56,718.09	.....
ous receipts	246,855 91	95,709.72	.....	151,146.19
l	$ 5,079,403.29	$ 5,120,059.54	$ 308,247.07	$ 267,590 82

receipts ending 1901	$ 5,120,059.54
eceipts ending 1899	5,079,403.29
01 over 1899	$ 40,656.25

The receipts from counties represent the moneys pa taxpayers of the State to the several county treasurers them remitted to the State Treasury. These amounts r the revenue derived from direct taxation of the peopl derived from the State levy made by the Executive Cou the levies by the several Boards of Supervisors to reimb State on account of inmates in State institutions. It seen that the amount paid the State as direct taxes was $1 less in 1899–1901 than for 1897–99. Of this, the decrea the State levy was $97,433.01 and from remittances on ac inmates of State institutions $19,011.62.

The receipts from corporation taxes were $49,543.19 g 1899–1901 than in 1897–99, notwithstanding the fact t phone, telegraph, and express companies paid taxes to t urer of state for but one year during 1899–1901; the law Twenty-eighth General Assembly having authorized the of these corporations in the same manner as the pro individuals, thus requiring payment to the county instead of to the State.

The increase in fees from State officers amounts to $ from the collateral inheritance tax, $143,665.02; and fr institutions, $56,718.09. From miscellaneous receipts th decrease of $151,146.19. This decrease is caused princi the refund Spanish war and defense fund appearing in t 1899 receipts, while no such receipts were recorded in 18

The aggregate increase from corporation taxes, fees officers, the collateral inheritance tax, and State institu $308,247.07, while the decrease in receipts from cour from miscellaneous sources is $267,590.82, leaving a net from all sources of $40,656.25.

The balance in the treasury at the beginning of the period, 1899-1901, was	
Receipts for period	
Total	
Warrants redeemed	
Balance at close of period	

The receipts during the period exceeded the disbu $698,885.80.

The warrrants issued for 1899-1901 amounted to	
For 1897–99	
Increase 1899--1901 over 1897–09	
The warrants redeemed in 1897–99 amounted to	
For 1899--1901	
Decrease 1899--1901 over 1897–99	

COLLATERAL INHERITANCE TAX.

the table on a previous page it is shown that the receipts the collateral inheritance tax for the period just closing $196,464.54, while for the one preceding they were $52,-2, an increase of $143,665.02. The revenue from this source ow fourth in importance when compared with the others in the table. Two years ago it was the sixth. The increase e receipts from this tax is about 268 per cent. The law had so amended, when the present period commenced, and er enactments having been made during the period, the rcement of the tax was rendered more effective.

t present it is necessary to consult the Code, the Acts of the nty-seventh General Assembly, the Acts of the Twenty-th General Assembly, and the rules adopted by the commis-constituted for framing them, before a complete understand-f the law can be had. The difficulties and delays encountered is department arise mainly because of the neglect of those harge of estates in properly informing themselves on the tes. A pamphlet containing all law relating to this subject, the rules included, has been compiled and copies mailed to ounty attorneys and clerks of the district court. Copies also been sent, on request, to many attorneys of the State. s present form the law is cumbersome and ought to be ied, and when so codified and amended, be substituted for existing law. An instance of the inequality of the law is d in the matter of interest on delinquent tax. It is difficult derstand why the taxes payable by executors, administrators, ustees shall be paid within fifteen months from the death of estator or intestate as required by section 1475 of the Code f not so paid interest accrues thereafter, and those payable e person entitled to real estate, may be paid within fifteen hs from the approval by the court of the appraisement as red by section 1469 before interest attaches. Appraise-s are oftentimes not made for a year after the death of the tor or intestate, and there is nowhere in the law a direct sion requiring the approval of the appraisement by the . There is an inference to that effect in section 1469 and in rule 5, where a provision is made that objections by es interested may be filed within twenty days after the aisement is filed with the clerk. Delays in appraisements as e are caused by the negligence of executors or administra-n reporting the facts required to the clerk. As the appraise-

ment is not made until after this report, the provision gi fifteen months from the approval of the appraisement for the ment of the tax without interest, is an inducement to these sons to delay their acts. No goodreason is apparent why tax should not be paid within a uniform period, and to use date of death as the basis from which to compute the time, is only equitable method. The law should be so changed.

The provision granting to county attorneys a fee of ten cent of the amount of the tax for reporting to the treasure state such estates as are liable, was intended to bring this in mation promptly. In many of the counties reports are recei principally from other sources. As the statute makes it the of county attorneys to report to the treasurer of state the d of all persons whose estates are liable to the payment of collat inheritance tax, and allows them a compensation for doing same, it is but reasonable to expect that they render these rep promptly. If information in some cases is only derived f outside sources then no doubt there are instances of est which are liable that never reach the notice of the treasurer, the tax escaped entirely. The data from which the co attorney compiles his return is secured from the probate reco As the clerk of the district court has the first knowledge of liability, for the tax, of all estates, and is a clerical offic would recommend that it be made his duty to notify the treas of state of such liability, in lieu of the report by the co attorney, and that his compensation for so doing in each es be $1 for each $100 or fraction thereof, of tax paid, but no exceed the sum of $5 in any one estate; the same to be in a tion to the compensation now allowed him by law. For the l services performed by the county attorney, under the direc of the treasurer of state, I would recommend that they be g the same fee as is provided in section 3869 of the Code rela to the taxing of attorneys' fees, making it ten per cent on the $200 or fraction thereof, of tax paid, five per cent on the ex of $200 to $500, three per cent on the excess of $500 to $1, and one per cent on all in excess of $1,000. By this arra ment, the report would come direct from the officer having records in charge, relieving the county attorney from responsibility yet securing for him about the same compensa in the aggregate as now derived.

COLLEGE ENDOWMENT AND INTEREST.

The transactions in the College Endowment and Interest fu

: set out in detail in the tables on succeeding pages. The ıount of cash on hand belonging to the college endowment ıd is $1,135.89. At the close of the last period it was $88,-1.96. It will be seen that this fund is now almost entirely ıned, bringing in interest, while during the last period a large ıount was non-producing. This has been brought about by the duction by the general assembly of the interest rate, thereby abling the trustees of the college to meet the competition of ancial institutions.

SPECIAL UNIVERSITY AND STATE COLLEGE TAX.

The one mill special university tax has been levied and col-cted during the period just closed in accordance with the pro-sion of the Twenty-sixth General Assembly, and collections ll be received under this act during the remainder of 1901 and r the whole of 1902. The Twenty-eighth General Assembly ovided for a continuation of this levy for five years more, and so for a similar levy for the State College of Agriculture d Mechanic Arts. The proceeds of this levy have been ceived during 1901 and are to run for five years. Tables are ven setting forth the transaction in each of these funds.

INTEREST ON STATE DEPOSITS.

During the biennial period ending June 30, 1901, the treasury s carried a monthly average balance of about $700,000 in the veral depositary banks.

We believe it is safe to assume that the treasury balances in the ture, or at least for many years to come, will average nearly as uch, if not more, than they have for the last biennial period. seems to us that the State should derive some benefit from the lances on deposit with the depositary banks, and would recom-end that a law be enacted authorizing the treasurer to deposit e funds of the State in such depositary banks as would pay a asonable rate of interest on the average daily or monthly balances. ıe profits to the State derived from this source would be of no ıall amount. Such a law when enacted, in its operation should simple, and perfect in its provision for the security of the nds deposited, and should name a minimum rate of interest to paid by the depositaries receiving such deposits.

Respectfully submitted,

G. S. GILBERTSON,

:tober 1, 1901. *Treasurer of State.*

TABULATED STATEMENTS

OF THE

ransactions of the Treasury

OF THE

State of Iowa

ing receipts of revenue from all sources, and the disburse-
s of the same; the collection of the collateral inheritance
receipts and disbursements of moneys on account of institu-
under the Board of Control, and receipts and disbursements
e endowment and interest funds of the Iowa State College of
culture and Mechanic Arts.

For the biennial fiscal period

Beginning JULY 1, 1899, and ending JUNE 30, 1901.

Division

General Revenue

LE No. 1—SHOWING QUARTERLY RECEIPTS AND DISBURSE-
IENTS OF GENERAL FUND, BETWEEN JULY 1, 1899, AND
JUNE 30, 1901.

Receipts.

1, 1899.	Cash on hand	$ 445,002.37
30, 1899.	Revenue received from July 1 to date	222,400.06
30, 1809.	Revenue received from October 1 to date	839,850.97
31, 1900.	Revenue received from January 1 to date	605,956.37
30, 1900.	Revenue received from April 1 to date	928,650.18
29, 1900.	Revenue received from July 1 to date	286,323.94
31, 1900.	Revenue received from October 1 to date	761,493 20
30, 1901.	Revenue received from January 1 to date	591,008 56
30, 1901.	Revenue received from April 1 to date	884,376.26
Total		$5,565,061.91

Disbursements.

30, 1899.	State warrants redeemed for quarter	$ 427,278.27
30, 1899	State warrants redeemed for quarter	513,004 80
31, 1900.	State warrants redeemed for quarter	559,625 28
30. 1900.	State warrants redeemed for quarter	556,119 04
29, 1900.	State warrants redeemed for quarter	455,649.84
31, 1900.	State warrants redeemed for quarter	685,702.39
30, 1901.	State warrants redeemed for quarter	653,244 06
30, 1901.	State warrants redeemed for quarter	570,550.06
3c, 1901.	Cash on hand	1,143,888.17
Total		$5,565,061.91

I. RECEIPTS OF TAXES FROM COUNTIES.

TABLE No. 2—ADAIR COUNTY.

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
17, 1899	$ 260.88	.....	.....	.....	.....	.....	$ 8.16	$ 269.04
16, 1899	272.14	.....	.....	.....	.....	.....	8.49	280.63
19, 1899	608 52	.....	.....	.....	$ 22.16	.....	19.01	649.69
16, 1899	3,967.12	$ 1,057 33	.....	.....	8.48	.....	127 92	5,160.85
17, 1899	731 32	.....	.....	.....	.....	.....	22.84	754.16
18, 1899	258 90	937.73	.....	.....	.....	.....	7.54	1,204.17
23, 1900	138 67	.....	.....	.....	.....	.....	9 08	147 15
16, 1900	343.63	.....	.....	.....	.....	.....	11 85	355.48
12, 1900	749.39	287 27	.....	.....	.....	.....	25.84	1,062.50
21, 1900	3,727.10	1,023.10	.....	.....	33 48	.....	128.52	4,912.20
17, 1900	.....	300.00	.....	.....	.....	.....	2.77	302 77
13, 1900	119.04	653.05	.....	.....	23 78	.....	.13	796.00
11, 1900	207.35	.....	.....	.....	29 21	.....	6.96	243.52
6, 1900	148.67	450 20	.....	.....	.....	.....	5.12	603.99
10, 1900	471.16	200.00	.....	15.08	.....	.....	20.54	706.78
18, 1900	3,321.90	1,000.00	.....	.....	21 14	.....	114.55	4,457.59
10, 1900	331.32	100.00	.....	.....	.....	.....	12.64	443.96
11, 1900	199.12	.....	.....	.....	.....	.....	5.35	204.47
l...	$15.855.63	$ 6.008.68	.....	$ 15 08	$ 138.25	.....	$ 537.31	$22.554.95

of ent.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
4, 1901	$ 119 99	....	.....	.....	$ 63.90	.....	$ 3.62		$ 187.51
3, 1901	327 35	$ 250.00	.....	.....	.....	.....	12 52	$ 12.54	602 41
9, 1901	1,134.54	400.00	.....	.....	.....	.....	43.64	43.63	1,621.81
7, 1901	3,089.93	960.40		.....	18.46	.....	118 84	118.84	4,306 47
0, 1901	30.61	.....	.....	.....	.....	.....	8 86	8.86	48.33
7, 1901	216 67	.....	.....	.....	.....	.....	7.00	3 72	227.39
otal ..	$4.919 09	$1.610 40	.....	.....	$ 82.36	.....	$ 194 48	$ 187.59	$ 6,993.92

TABLE No. 3—ADAMS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans Home.	State University.
July 8, 1899	$ 144.52	$ 22.57	.....	.....	.....	.....	$ 4.51
Aug. 7, 1899	137 73	21 22	.....	.....	.....	.....	4.25
Sept. 11, 1899	272.03	42.67	.....	.....	.....	.....	8.55
Oct 18, 1899	3,807.19	580.88	.....	.....	.....	.....	116.16
Nov. 16 1899	557.81	87 17	.....	.....	.....	.....	17 45
Dec. 6, 1899	196.81	29.53	.....	.....	.....	.....	5.90
Jan. 11, 1900	219 98	38.58	.....	.....	.....	.....	6 71
Feb. 8, 1900	271.31	46.78	.....	.....	.....	.....	9.36
March 12, 1900	542.21	93 48	.....	.....	.....	.....	18 70
April 16, 1900	3,752.12	622.43	.....	.....	.....	.....	124 48
May 3, 1900	126.68	21.83	.....	.....	.....	.....	4.36
June 4, 1900	321.18	54.78	.....	.....	.....	.....	9.96
July 3, 1900	69.29	11.95	.....	.....	.....	.....	2.46
Aug. 6, 1900	120 41	20.77	.....	.....	.....	.....	4.15
Sept. 5, 1900	221 41	38.19	.....	.....	.....	.....	7.64
Oct. 15, 1900	3,418 86	564.97	.....	.....	.....	.....	113 01
Nov. 12, 1900	471.64	81 31	.....	.....	.....	.....	16 27
Dec. 7, 1900	104.30	17 98	.....	.....	.....	.....	3.59
Jan. 5, 1901	108.83	16 64	.....	.....	.....	.....	3.10
Total.....	$14.864.31	$ 2,413 72	.....	.....	.....	.....	$ 480 61

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Feb. 4, 1901	$ 298.10	$ 57.33	.....	.....	.....	.....	$ 11.46	$ 11.46
Feb. 23, 1901	.....	.....	.....	.....	$ 23.82	.....	.....	.....
March 8, 1901	463.35	89.12	.....	.....	.....	.....	17.82	17.82
April 6, 1901	.....	.....	.....	.....	27.84	.....	.....	.....
April 16, 1901	3,637 56	668.98	.....	.....	.....	.....	133.80	133.80
May 6, 1901	134.40	24.79	.....	.....	.....	.....	4.97	4.97
June 7, 1901	136.27	24.97	.....	.....	.....	.....	4 98	2.60
Total.	$ 4 660.68	$ 865.10	.....	.....	$ 51.66	.....	$ 173.03	$ 170.65

TABLE No. 4—ALLAMAKEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.
Aug. 22, 1899	$ 616.00	.....	.....	.....	.....	.....	.....
Oct. 14, 1899	3,317.85	.....	.....	.....	.....	.....	$ 100.00
Dec. 18, 1899	644.31	$ 200.00	.....	.....	.....	.....	.....
Jan. 15, 1900	3.727.70	448.20	.....	.....	.....	.....	12.77
Feb. 13, 1900	625.48	.....	.....	.....	.....	.....	22.64
March 13, 1900	.....	.....	.....	.....	.....	.....	50.95
April 14, 1900	1,907.46	.....	.....	.....	.....	.....	127.09
May 15, 1900	828 60	.....	.....	.....	.....	.....	9.54
June 11, 1900	106.25	.....	.....	.....	.....	.....	3.45
July 10, 1900	161.60	.....	.....	$ 1.88	.....	.....	5 39
Aug. 10, 1900	268 85	.....	.....	.....	.....	.....	9.19
Sept. 8, 1900	179.66	.....	.....	.....	.....	.....	6 11
Oct. 15, 1900	2,796.78	1,000.00	.....	.....	.....	.....	77.69
Nov. 15, 1900	488.25	.....	.....	.....	.....	.....	16.85
Dec. 11, 1900	450.76	.....	.....	.....	.....	.....	14.54
Total...	$16,119.55	$ 1,648.20	.....	$ 1.88	.....	.....	$ 456.21

ALLAMAKEE COUNTY—CONTINUED.

te of nent.	State	Insane	Blind	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College	Total.
12, 1901	$ 328.65	.....	.....	.....	.....	.....	$ 11.07	.....	$ 339.72
14, 1901	706.15	.....	.....	.....	.....	.....	26.77	$ 22.82	755 74
13, 1901	1,435 75	.....	.....	$ 9.26	.....	.....	55.08	50.50	1,550.59
15, 1901	3,501.79	.....	$ 41.20	82.22	$ 480.11	.....	136.85	133.13	4,435.30
11, 1901	914.68	$1,000 00	.....	.....	.....	.....	13.40	10.03	1,938 11
13, 1901	221.61	1,000.00	.....	.....	.....	.....	7.41	5.12	1,234.14
'otal...	$7,168.63	$2.000 00	$ 41.20	$ 91.48	$ 480.11	.....	$ 250.58	$ 221.60	$10.253 60

TABLE No. 5—APPANOOSE COUNTY.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans Home.	State University.	Total.
14, 1899	$ 180.79	$ 1,944 80	.....	.....	.....	.....	$ 5 29	$ 2,130 88
11, 1899	146.17	.....	.....	.....	.....	.....	4.33	150 50
14, 1899	528.47	.....	.....	.....	.....	.....	16 14	544.61
r 30, 1899	4,163.79	.....	.....	.....	.....	.....	139.17	4,302.96
21, 1899	987.56	.....	.....	.....	.....	.....	30.46	1,018.02
15, 1899	411 47	998.00	.....	.....	.....	.....	12.16	1,421.63
13, 1900	127.09	.....	.....	.....	.....	.....	3.73	130 82
14, 1900	592 78	.....	.....	.....	.....	.....	19.45	612.23
15, 1900	780.13	.....	.....	.....	.....	.....	25 29	805 42
20, 1900	4,428.80	.....	.....	.....	.....	.....	164.66	4,593.46
16, 1900	227 43	.....	.....	.....	.....	.....	7.59	235.02
15, 1900	143.67	.....	.....	.....	.....	.....	4.81	148.48
14, 1900	126 68	.....	.....	.....	.....	.....	4.24	130 92
11, 1900	116.17	3,186.80	.....	.....	.....	.....	3 71	3,306.68
18, 1900	267 11	.....	.....	.....	.....	.....	9.23	276 34
r 23, 1900	2,862.55	.....	.....	.....	.....	.....	110.45	2,973.00
17, 1900	1,699.88	.....	.....	.....	.....	.....	57.24	1,757.12
15, 1900	273.77	1,106 51	.....	.....	.....	.....	9 29	1,389.57
'otal.....	$18.064.31	$ 7,236.11	..	.....	.....	.....	$ 627.24	$25.927 66

te of nent.	State.	Insane	Blind	Deaf.	Feeble-Minded	Orphans' Home.	State University	State College	Total.
12, 1901	197.28	.....	.....	.....	.....	.....	$ 6.49	.....	$ 203.77
14, 1901	420.74	.....	.....	.....	.....	.....	16.27	$ 16.27	453.28
19, 1901	763.43	.....	.....	.....	.....	.....	29.26	29.26	821.95
18, 1901	3,208 02	.....	.....	.....	.....	.....	134.28	134.28	3,476.58
21, 1901	1,128.00	.....	.....	.....	.....	.....	43.27	43.27	1,214.54
15, 1901	189.24	.....	.....	.....	.....	.....	6.71	4.66	200 61
tal.	$5,906 71	.....	.....	.....	...	.....	$ 236.28	$ 227 74	$ 6,370 73

TABLE No. 6—AUDUBON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 10, 1899	$ 265.64	.....	.....	.....	.....	.....	$ 8.71
August 11, 1899	470.45	$ 382.20	.....	$ 4.32	$ 12.14	$ 40.00	16.13
Sept. 13, 1899	1,483.01	.....	.....	.....	.....	20.00	33.23
Oct. 12, 1899	3,118.59	367.04	.....	.....	.35	20.00	97.39
Nov. 16, 1899	612.99	.....	.....	.....	.....	20.00	19.07
Dec. 9, 1899	184.42	.....	.....	.....	.....	20.00	5.77
January 10, 1900	321.01	.....	.....	.....	.....	20.00	11.21
Feb 16, 1900	260.83	386.10	.....	.....	25.32	20.00	8.09
March 16, 1900	806.53	.....	.....	.....	.....	20.00	15.84
April 18, 1900	3,489.74	348.40	.....	.....	7.80	20.00	120.28
May 16, 1900	288.27	.....	.....	.....	.....	20.00	9.39
June 13, 1900	81.27	.....	.....	.....	.....	20.00	2.97
July 13, 1900	135.52	416.00	.....	.....	38.93	20.00	4.59
August 15, 1900	111.69	.....	.....	2.48	.....	20.00	3.76
Sept. 17, 1900	903.06	.....	.....	.....	.....	.....	19.16
Oct. 18, 1900	3,554.63	362.80	.....	.....	.....	40.00	122.76
Nov. 16, 1900	261.20	.....	.....	.....	.....	20.00	9.20
Dec. 14, 1900	135.34	.....	.....	.....	.....	20.00	4.55
Total.....	$16,484.19	$ 2,262.54	.....	$ 6.80	$ 84.54	$ 360.00	$ 513.00

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College
Jan. 16, 1901	$ 38.40	....	.....	$ 9.55	$ 24.03	$ 20.00	$ 1.11	.....
Feb. 9, 1901	356.83	.....	.....	.....	.....	20.00	13.71	$ 13.71
Mar. 21, 1901	904.05	.....	.....	.....	.....	20.00	26.04	24.37
April 17, 1901	3,020.40	$ 402.00	.....	.....	7.16	20.00	116.14	116.14
May 13, 1901	150.14	.....	.....	.....	.....	20.00	5.72	5.72
June 14, 1901	170.51	339.60	.....	.....	1.67	.....	6.16	3.35
Total..	$ 4,640.33	$ 741.60	.....	$ 9.55	$ 32.86	$ 100.00	$ 168.88	$ 163.29

TABLE No. 7—BENTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.
July 7, 1899	$ 135.41	.....	.....	.....	.....	.....	$ 4.18
Aug. 4, 1899	147.86	.....	.....	.....	.....	.....	4.53
Aug. 5, 1899	.....	$ 1,413.20	$ 2.50	.....	$ 96.67	.....	.....
Sept. 8, 1899	478.93	.....	.....	.....	.....	.....	14.74
Oct. 18, 1899	7,776.16	.....	.....	.....	.....	.....	258.92
Nov. 13, 1899	825.53	.....	.....	.....	.....	.....	25.14
Dec. 12, 1899	561.48	.....	.....	.....	.....	.....	16.81
Dec. 15, 1899	.....	1,480.40	.....	.....	53.06	.....	.....
Jan. 8, 1900	195.16	.....	.....	.....	.....	.....	4.78
Feb. 6, 1900	943.46	.....	.....	.....	.....	.....	32.43
Feb. 28, 1900	.....	1,546.40	.....	.....	40.07	.....	.....
March 12, 1900	2,542.71	.....	.....	.....	.....	.....	87.27
April 18, 1900	9,192.81	.....	.....	.....	.....	.....	335.07
May 7, 1900	263.59	.....	.....	.....	.....	.....	9.01
June 5, 1900	225.71	.....	.....	.....	.....	.....	7.69
June 11, 1900	.....	.....	376.11	$ 9.53	270.55	$ 461.00	.....
July 7, 1900	139.77	.....	.....	.....	.....	.....	4.79
Aug. 3, 1900	.....	1,461.20	.....	.....	.....	.....	.....
Aug. 6, 1900	120.80	.....	.....	.....	.....	.....	4.06
Sept. 7, 1900	356.41	.....	.....	.....	.....	.....	11.59
Oct. 15, 1900	6,736.85	.....	.....	.....	.....	.....	249.92
Nov. 12, 1900	720.49	.....	.....	.....	.....	.....	24.01
Dec. 8, 1900	.....	2,929.60	.....	.....	90.99	29.68	.....
Dec. 19, 1900	257.87	.....	.....	.....	.....	.....	8.54
Total	$31,621.00	$ 8,830.80	$ 378.61	$ 9.53	$ 551.34	$ 490.68	$ 1,104.08

BENTON COUNTY—CONTINUED.

of nt.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
3, 1901	$ 168 09	.....	.....	.....	.....	.....	$ 5 13	.....	$ 173.22
9, 1901	.....	1,457 60	.....	$ 11.12	$ 78.40	$ 20.00	.....	.....	1,567.12
7, 1901	703.91	.....	.....	.....	.....	.....	27 03	$ 26.74	757.68
5, 1901	2,293.51	.....	.....	.....	.....	.....	88 06	87.47	2,469.04
9, 1901	8,823.62	.....	.....	.....	.....	.....	358 33	358.13	9,540.08
5, 1901	.....	1,478.00	.....	.....	.....	.....	.....	.....	1,478.00
7, 1901	291.49	.....	.....	.....	.....	.....	11.23	11.15	313.87
9, 1901	147.07	.....	.....	.....	.....	.....	5.66	5.56	158.29
5, 1901	.....	.....	.....	.....	54.47	40 00	.....	.....	94.47
tal...	$12,427 69	$2,935 60	.....	$ 11.12	$ 132.87	$ 60 00	$ 495.44	$ 489.05	$16,551.77

TABLE No. 8—BLACK-HAWK COUNTY.

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
8, 1899	$ 487.36	$ 1,263 20	.....	.....	.....	.....	$ 14.88	$ 1,765.44
6, 1899	7,000.00	.....	.....	.....	.....	.....	.....	7,000.00
30, 1899	2,093.90	.....	.....	.....	.....	.....	317.28	2,411.18
13, 1899	756.01	1,227.20	.....	.....	.....	.....	23.57	2,006.78
14, 1899	350.33	.....	.....	$ 6.40	$ 25.88	$ 43.98	9.52	436 11
11, 1900	293.27	.....	.....	.....	.....	.....	9.03	302.30
14, 1900	634.65	1,195.20	.....	.....	32.66	.....	21.71	1,884.22
14, 1900	1,584.18	.....	.....	.....	.....	.....	54.37	1,638.55
16, 1900	8,000.00	.....	.....	.....	.....	.....	.....	8,000.00
25, 1900	1,693 52	.....	.....	.....	.....	.....	373.18	2,066.70
10, 1900	298.51	.....	.....	.....	.....	.....	10.11	308.62
8, 1900	150.49	.....	.....	.....	.....	.....	5.13	155 62
9, 1900	177 37	.....	.....	.....	.....	.....	6 07	183.44
14, 1900	251.85	.....	.....	.....	.....	.....	8.57	260 42
14, 1900	640.53	2,888.00	.....	.....	.....	.....	21 94	3,550 47
17, 1900	7,185.78	.....	.....	.....	.....	.....	285.89	7,471.67
16, 1900	581 52	.....	.....	.....	.....	.....	19 90	601.42
15, 1900	281.68	.....	.....	.....	.....	.....	8.33	290.01
otal. ...	$32,460.95	$ 6,573.60	.....	$ 6.40	$ 58.54	$ 43.98	$ 1,189.48	$40,332.95

of nt.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
1901	$ 218.92	$1,317.20	.....	.....	.....	.....	$ 7.47	.....	$ 1,543.59
1901	591.23	.....	.....	$ 8.90	.....	.....	22.63	$ 22 46	645.22
1901	1,831.93	.....	.....	1.09	.....	.....	70.34	69 88	1,973.24
1901	8,774.16	.....	.....	.....	.....	.....	376.73	376 58	9,527.47
1901	239 33	1,408.00	.....	.50	.....	.....	9.03	9.03	1,665.89
1901	217 98	1,370.00	.....	.....	.....	.....	8.42	8.20	1,604.60
tal. .	$11,873.55	$4,095.20	.....	$10.49	.....	.....	$ 494.62	$486.15	$16,960.01

TABLE No. 9—BOONE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 6, 1899	$ 158.28	.....	$ 4.50	.....	.....	$ 130.32	$ 4.82
August 8, 1899	206.20	.....	.....	.....	.....	.....	6.33
Sept. 7, 1899	463 18	1,131.43	.....	.....	.....	243 34	14.28
Oct. 16, 1899	6,131.22	.....	.....	.....	.....	.....	191.21
Nov 14, 1899	701.71	.....	.....	.....	.....	.....	21 75
Dec. 15, 1899	243.93	1,122.34	.....	.....	.....	177 00	6.62
January 4, 1900	1,062.53	.....	.....	.....	.....	.....	6.95
Feb. 13, 1900	515.50	1,269.67	.....	.....	$ 30 96	220.00	17.76
March 10, 1900	1,329 58	.....	.....	.....	.....	.....	45.90
April 16, 1900	7,948.19	.....	.....	.....	.....	110.00	246.90
May 9, 1900	309.25	1,323.44	.....	.....	.....	.....	10 58
June 7, 1900	237 12	.....	.....	.....	.....	.....	7.74
July 11, 1900	187 96	.....	.....	$ 2.10	115.59	440.00	3.31
August 11, 1900	384.99	1,408 37	.....	.65	.....	.....	11.86
Sept. 13, 1900	409.35	.....	.....	.....	.....	.....	14.0[illegible]
Oct. 18, 1900	5,573.05	.....	.....	.....	.....	220.00	191 94
Nov. 10, 1900	743 48	1,341.20	.....	.....	.....	.....	25 11
Dec. 15, 1900	211.46	.....	.....	.....	.....	.....	5.91
Total.....	$26 816.98	$7.596 45	$ 4.50	$ 2.75	$ 146.55	$ 1,540.66	$ 836 00

Date of Payment.	State.	Insane.	Blind.	Deaf	Feebl Minded	Orphans' Home.	State University.	State College
Jan. 18, 1901	$ 1,091.89	.....	.....	.....	.....	.....	$ 9.96	.....
Feb. 12, 1901	612.01	$1.308 40	.....	$ 4.00	.....	.....	23.42	$ 23.42
March 22, 1901	2.188 72	.....	.....	.....	.....	$ 110.00	57.26	57.26
April 22, 1901	6,275.51	.....	.....	.....	.....	464.19	241.45	241.45
May 14, 1901	311.52	1,292.40	.....	.....	.....	.....	11.84	11 84
June 8, 1901	278 41	.....	.....	.....	$ 119.70	530 00	10 27	6.52
Total..	$10,758 06	$2 600.80	.....	$ 4 00	$ 119.70	$ 1,104.10	$ 354 20	$ 340.40

TABLE No. 10—BREMER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 12, 1899	$ 67.67	.....	.....	.....	.....	.....	$ 2.00
Aug. 11, 1899	82.69	262.80	.....	$ 4.28	$ 6 60	.....	2.60
Sept. 13 1899	233 51	.....	.....	.....	.....	.....	7.1[illegible]
Oct. 13, 1899	4,531 35	.....	.....	.....	.....	.....	126.7[illegible]
Nov. 13, 1899	262.58	$ 302.40	.....	.....	5.61	.....	8.1[illegible]
Dec. 11, 1899	96 07	.....	.....	.....	.....	.....	2.5[illegible]
Jan. 9, 1900	34.37	.....	.....	.....	.....	.....	1.0[illegible]
Feb. 7, 1900	382 74	373.60	.....	.....	19.52	.....	12.6[illegible]
March 9, 1900	1,741.01	.....	.....	.....	.....	.....	59.7[illegible]
April 11, 1900	5,095 60	.....	.....	.....	12.67	.....	159.2[illegible]
May 11, 1900	163.00	403.60	.....	.....	.....	.....	5.5[illegible]
June 4, 1900	114.89	.....	.....	.....	.....	.....	3.9[illegible]
July 7, 1900	75.21	.....	.....	.....	.....	.....	2.5[illegible]
Aug. 11, 1900	126 35	373.60	.....	16.42	14.74	.....	4.3[illegible]
Sept. 6, 1900	232.09	.....	.....	.....	.....	.....	8 0[illegible]
Oct. 15, 1900	3,946 95	.....	.....	.....	.....	.....	119.9[illegible]
Nov. 16, 1900	426.51	432.80	.....	.....	18 05	.....	14 6[illegible]
Dec. 10, 1900	85.84	.....	.....	.....	.....	.....	2.3[illegible]
Jan 4, 1901	49.85	.....	.....		.....	.....	1 6[illegible]
Total....	$17 748 30	$ 2.148.80	.....	$ 20 70	$ 77.19	.....	$ 545.0[illegible]

BREMER COUNTY—CONTINUED.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Uuni-versity.	State College	Total.
11, 1901	$ 412.84	$ 364 40	.....	.....	$ 26.79	.....	$ 15.12	$ 15.12	$ 834.27
12, 1901	1,329.71	.....	.....	.....	.....	.....	50.80	50.80	1,431.31
6, 1901	4,860 76	.....	.....	.....	.....	.....	171.18	171.18	5,203 12
7, 1901	258.03	392.00	.....	.....	10.37	.....	9.72	9.71	679.83
7, 1901	73.67	.....	.....	.....	.....	.....	2.78	2.78	79.23
Total ..	$ 6,935 01	$ 756.40	.....	.....	$ 37.16	.....	$ 249 60	$ 249.59	$ 8,227.76

TABLE No. 11—BUCHANAN COUNTY.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity.	Total.
6, 1899	$ 123 04	.....	.....	.....	.....	.....	$ 3.73	$ 126.77
t 4, 1899	183.37	$ 773.60	.....	.....	$ 3 52	$ 20.00	5.64	986.13
16, 1899	266.76	.....	.....	.....	.....	40.00	8.14	314.90
er 14, 1899	6,994.31	.....	.....	.....	8.13	20.00	244.57	7,267.01
8, 1899	426.49	855.60	.....	.....	.....	.....	13.45	1,295.54
7, 1899	120 37	.....	.....	.....	.....	20.00	3.42	143.79
16, 1900	97.61	.....	.....	.....	.....	20 00	3.00	120.61
22 1900	.....	874.80	.....	.....	.....	.....	.....	874.80
15, 1900	481.77	.....	.....	.....	3.08	20.00	16 52	521.37
15, 1900	679.71	.....	.....	.....	.....	20.00	23.41	723.12
14, 1900	5,784.35	.....	.....	.....	2.15	40.00	227 77	6,054.27
27. 1900	.....	1,077 60	.....	.....	.....	.....	.....	1,077 60
17. 1900	254.50	.....	.....	.....	.....	20.00	8.58	283 08
9, 1900	108 26	.....	.....	.....	.....	20.00	3.70	131.96
12, 1900	65.90	.....	.....	.....	.....	.....	2.22	68.12
t 6, 1900	127.83	1,031.20	.....	.....	.40	20.00	4.46	1,183.89
11, 1900	357.55	.....	.....	.....	.....	20 00	12.40	389.95
13, 1900	5,032 69	.....	.....	.....	.....	20.00	202.01	5,254.70
9, 1900	393.69	.....	.....	.....	.35	11.67	13.27	418.98
7, 1900	111.04	1 070.80	.....	.....	.....	10.00	3.31	1,195.15
Total ...	$21,609 24	$ 5.683 60	.....	.....	$ 17.63	$ 321.67	$ 799.60	$28,431.74

te of ment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity	State College	Total.
10, 1901	$ 79.69	.....	.....	.....	.....	$ 10.00	$ 2 66	.....	$ 92.35
7, 1901	380.13	$1,058 00	.....	$ 3.59	$ 2.80	10.00	14 45	$ 14 30	1,483 27
11, 1901	1,068 53	.....	.....	.....	.....	20 00	40.74	40.39	1,169.66
18, 1901	4,698 73	.....	.....	.....	1.95	10.00	213.46	213.35	5,137.49
8, 1901	294.52	1,069.20	.....	.....	.....	.....	10.99	10.65	1,385.36
7, 1901	80.66	.....	.....	.....	.....	10.00	3.02	3 00	96.68
Total...	$6.602.26	$2,127.20	.....	$ 3.59	$ 4.75	60.00	$ 285 32	$ 281.69	$ 9.364.81

TABLE No. 12—BUENA VISTA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 7, 1899	$ 156 80	.....	.....	.....	.....	.....	$ 4.81
Aug. 4, 1899	75 47	$ 783.60	.....	.....	.....	.....	2.37
Sept. 7, 1899	200.39	.....	.....	.....	.....	....	6.48
Nov. 1, 1899	5,591 26	.....	.....	.....	.....	.....	153.12
Nov. 16, 1899	246.04	....	.....	.....	.....	.....	7 71
Dec. 7, 1899	158 33	714.00	.....	.....	.....	.....	4 95
Jan. 5, 1900	102.82	.....	.....	.....	.....	.....	3.01
Feb. 8, 1900	203.85	666 00	....	.....	.....	....	7.05
March 14, 1900	1,804.46	.....	.....	.....	.....	.....	38.19
April 25, 1900	3,510.00	.....	.....	.....	.....	.....	100.00
May 1, 1900	1.489.14	.....	.....	.....	.....	.....	72.21
May 8, 1900	156.25	....	.....	.....	.....	.....	5.38
June 7, 1900	161.66	.....	.....	.....	.....	.....	5 01
July 7, 1900	162.20	656.80	.....	.....	.....	.....	5.65
Aug. 11, 1900	85.76	.....	.....	.....	.....	.....	2.92
Sept. 7, 1900	243.94	.....	.....	.....	.....	.....	8.36
Oct. 26, 1900	5,190.32	669.60	.....	.....	....	.....	154 98
Nov. 5, 1900	366.74	.....	.....	.....	.....	.....	12.64
Dec. 11, 1900	181.39	661.20	.....	...	.....	.....	6.23
Total.....	$20.092.82	$ 4.151.20	.....	.....	.....	.....	$ 601 07

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 14, 1901	$ 102 30	...	.....	.....	.....	.....	$ 2.75	.....
Feb. 7, 1901	496.39	$ 648 00	.....	.....	.....	.....	19.09	$ 19.09
Mar. 12, 1901	1,698.47	.....	.....	.....	.....	.....	40 74	40.74
April 17, 1901	3,011 00	.....	.....	.....	.....	.....	100 00	100.00
May 6, 1901	1,796.43	.....	.....	.....	.....	.....	83 44	83.46
May 13, 1901	96.53	684.40	.....	.....	.....	.....	4.72	4.72
June 7, 1901	134.67	.....	.....	.....	.....	.....	4.29	3.10
Total....	$ 7.335.79	$1.332.40	.....	.....	.....	.....	$ 255 03	$ 251.11

TABLE No 13—BUTLER COUNTY.

Date of Payment.	State.	Ins an	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	State University
July 8, 1899	$ 83.21	.....	$ 23.80	$ 29.56	$ 21.00	$ 111.65	$ 2 63
August 16, 1899	117 36	.....	.....	.....	.....	... .	3.66
Sept. 14, 1899	300.36	.....	.....	.....	.....	.....	9 39
Oct. 13, 1899	3,662 97	.....	.....	.....	.....	.....	.....
Oct. 16, 1899	1,082.46	.....	.....	.....	.....	.....	157.42
Nov. 13, 1899	463.62	.....	.....	.....	.....	.....	14.47
Dec. 11, 1899	215.14	.....	.....	.....	.....	.....	6 72
January 13, 1900	357.09	.....	.....	.....	.....	.....	5.38
Feb 7, 1900	382 58	.....	.....	.....	.....	.....	13 20
March 12, 1900	1,179.00	.....	.....	.....	.....	.....	40 65
April 18, 1900	5,000 00	.....	.....	.....	.....	.....	.....
April 20, 1900	799.95	....	.....	.....	.....	.....	210 02
May 10, 1900	604.95	.....	.....	.....	.....	.....	20 86
June 18, 1900	74.13	.....	....	.....	.....	.....	2 56
July 12, 1900	82.41	$ 2,708.80	9.23	18.32	16.64	459.35	2 85
August 3, 1900	57.93	.....	.....	.....	.....	.....	1.95
Sept. 15, 1900	155.08	.....	.....	.....	.....	.....	5.34
Oct. 11, 1900	3,824,12	.....	.....	.....	.....	.....	141.88
Nov. 12, 1900	549 03	.....	.....	.....	.....	.....	18.77
Dec. 10, 1900	170.20	.....	....	.....	.....	.....	5.83
Total.....	$19,161.59	$ 2,708.80	$ 33.03	$ 47 88	$ 37 64	$ 571.00	$ 663.58

BUTLER COUNTY—CONTINUED.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
17, 1901	$ 404 56	.....	.....	.....	.....	.....	$ 13 76	.....	$ 418.32
23, 1901	492 81	.....	.....	.....	.....	.....	17 15	$ 16.95	526.91
14, 1901	1,084.02	.....	.....	.....	.....	.....	41.69	41 69	1,167.40
20, 1901	5,475 25	.....	.....	.....	.....	.....	219.71	219.71	5,914.67
11, 1901	243.32	.....	.....	.....	.....	.....	9.36	9.36	262.04
14, 1901	96.50	.....	.....	.....	.....	.....	3 69	3.69	103.88
Total ..	$ 7,796.46	.....	.....	.....	.....	.....	$ 305 36	$ 291.40	$ 8,393 22

TABLE No. 14—CALHOUN COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
11, 1899	$ 191.05	.....	.....	.....	.....	.....	$ 5.92	$ 196.97
11, 1899	149.95	$ 1,074 00	.....	.....	$ 8.78	.....	4.64	1,237.37
14, 1899	402.64	.....	.....	.....	.....	$ 9.68	12.64	424.96
14, 1899	5,112.67	.....	.....	.....	.....	.....	139 73	5,252.40
9, 1899	845.11	1,106.80	.....	.....	9.15	10 00	26.09	1,997.15
11, 1899	299.89	.....	.....	.....	.....	20.00	8.51	328.40
12, 1900	224 18	.....	.....	.....	11.74	10.00	7.14	253 00
13, 1900	318.48	1,136 80	.....	.....	.....	10.00	10.99	1,476 27
h 8, 1900	973.10	.....	.....	.....	.....	.....	33 57	1,006 67
12, 1900	5,236 81	.....	.....	.....	.....	10.00	165.05	5,411 86
9, 1900	170.12	1,129.60	.....	.....	28 63	10 00	5.96	1,344 31
11, 1900	296 61	.....	.....	.....	.....	10.00	10 00	316.61
9, 1900	99.93	.....	.....	.....	28 55	.....	3.52	132.00
14, 1900	104 11	1,102 40	.....	.....	.....	20.00	3.63	1,230 14
10, 1900	235.54	.....	.....	.....	.....	.....	8.11	243.65
12, 1900	4,326 73	.....	.....	.....	18.25	20.00	133 62	4,498.60
14, 1900	704.30	.....	.....	.....	.....	10.00	24.29	738.59
13 1900	309.49	1,147.20	.....	.....	.....	10.00	10 44	1,477.13
Total	$29,000.65	$ 6,696 80	.....	.....	$ 105 10	$ 149 68	$ 613 85	$27,566.08

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
15, 1901	$ 119.08	.....	.....	.....	$ 57.09	$ 10.00	$ 4.11	.....	$ 190.28
12, 1901	425.07	$1,096.80	.....	$ 4.30	.....	10.00	16.36	$ 16 36	1,568.89
14, 1901	1,093.43	.....	.....	.....	.....	10 00	42.02	42.02	1,187 47
15, 1901	4,824.79	1,127.60	.....	.....	30.36	10 00	174.98	174.98	6,342.71
14, 1901	233.70	.....	.....	.....	.....	10 00	9.05	9.05	261.80
17, 1901	147.98	.....	.....	.....	.....	10.00	5 55	4.37	167.90
Total ..	$6,844.05	$2,224.40	.....	$ 4.30	$ 87.45	$ 60.00	$ 252 07	$246 78	$9,719 05

TABLE No. 15—CARROLL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 13, 1899	.....	.....	.....	.....	.....	.....	$ 4.70
August 8, 1899	$ 1.36	$ 637.87	.....	$ 1.90	$ 1.23	$ 20 00	3 61
Sept. 8, 1899	1,128.30	....	.....	.....	.....	40.00	35.32
October 14, 1899	4,517.63	637.87	.....	.....	2.03	20 00	161.04
Nov. 10, 1899	569 95	.....	.....	.....	.....	20.00	17.82
Dec. 12, 1899	162.52	.....	.....	.....	.....	40.00	4 84
January 11, 1900	2,297.19	.....	$ 4.12	.....	11.92	20.00	3.70
February 7, 1900	807.82	698.10	.....	.....	.....	40.00	27.86
March 16, 1900	1,281.38	.....	.....	.....	.....	20.00	44.12
April 17, 1900	4,706 91	728 87	.....	.....	.....	20.00	187 23
May 11, 1900	263.09	.....	.....	.....	11.99	20.00	9 09
June 13, 1900	88.33	.....	.....	.....	11.99	20.00	3 05
July 16, 1900	235.47	767.44	1.55	.....	.....	16.33	8.13
August 7, 1900	134.46	.....	.....	10.43	.....	.....	4 64
Sept. 15, 1900	1,671.09	.....	.....	.....	.....	10 00	57.92
October 18, 1900	4,033.08	654 00	.....	.....	6.20	10.00	139.04
Nov. 19, 1900	478.86	.....	.....	.....	.....	10 00	16.52
Dec. 15, 1900	151.32	.....	.....	.....	.....	10.00	5.33
Total.....	$22 538.76	$4,124.15	$ 5.67	$ 12.32	$ 45.36	$ 336 33	$ 734.85

Date of Payment.	State.	Insane	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College
Jan. 16, 1901	.....	.....	.....	$ 7.55	.....	$ 10.00	$ 1 60	.....
Feb. 8, 1901	.....	$ 635.60	.....	.....	$ 10.15	.....	9 12	$ 9.12
Mar. 12, 1901	$ 648.89	.....	.....	.....	.....	20.00	91.10	91.10
April 15, 1901	3,740.52	654.00	.....	.....	8.34	10.00	143.87	143 87
May 16, 1901	408 49	.....	.....	.....	.....	10.00	15.71	15.71
June 11, 1901	152.71	.....	.....	.....	.....	.....	.....	3.19
Total..	$ 4,950 61	$1.289.60	.....	$ 7.55	$ 18.49	$ 50 00	$ 261.40	$ 262 99

TABLE No. 16—CASS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 13, 1899	$ 311.25	.....	.....	.....	.....	.....	$ 9.63
Aug. 16, 1899	192.88	$ 660.40	.....	$ .80	$ 69.98	.....	5.85
Sept. 19, 1899	973 00	.....	.....	.....	.....	.....	30.00
Oct. 14, 1899	6,435.75	610.57	....	.....	44.83	.....	201.36
Nov. 15, 1899	847.01	.....	....	.....	.....	.....	26.39
Dec. 22, 1899	221.71	.....	....	.....	.....	.....	6.58
Jan. 16, 1900	291.27	664.31	.....	.....	82.32	.....	2.74
Feb. 14, 1900	278.83	.....	.....	....	.....	.....	9 45
Mar. 19, 1900	1,340.49	.....	....	.....	.....	.....	46.17
April 2, 1900	6,268.90	648.71	.....	.....	.....	.....	.....
April 23, 1900	.....	96.62	.....	.....	104 33	.....	208.56
May 11, 1900	282.03	.....	.....	.....	.....	.....	9.80
June 9, 1900	58.19	.....	.....	.....	.....	.....	1 95
July 10, 1900	216.69	.....	.....	....	77.26	.....	7 27
Aug. 14, 1900	219.95	883.13	.....	12.73	.....	.....	7.45
Sept. 19, 1900	713.45	.....	.....	.....	.....	.....	7.38
Oct. 18, 1900	5,595.11	851.20	.....	.....	54.18	.....	201.90
Nov. 9, 1900	627.57	.....	.....	.....	.....	.....	22 03
Dec. 11, 1900	500.80	.....	.....	.....	.....	.....	18.24
Total.....	$25.374.88	$ 4.414.94	.....	$ 13 53	$ 432.90	.....	$ 822 75

CASS COUNTY—CONTINUED.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
12, 1901	$ 155.36	.....	.....	$ .50	$ 107.48	.....	$ 1.85	....	$ 265.19
19, 1901	313.48	$ 799 20	.....	.....	.....	.....	11.38	$ 9.71	1,133.77
16, 1901	1,576.71	.....	.....	.....	.....	.....	52 44	52 40	1,681.55
13, 1901	5,531.73	754.40	.....	.....	47 86	.....	211.85	211.75	6,757 59
16, 1901	271.04	.....	.....	.....	.....	.....	9.68	8.06	288.78
13, 1901	85.55	.....	.....	.....	.....	.....	4.30	4.31	94 16
Total .	$ 7.933.87	$1.553.60	.....	$ .50	$ 155.34	.....	$ 291.50	$ 286.23	$10.221.04

TABLE No. 17—CEDAR COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
11, 1899	$ 134.11	....	.....	.....	.....	.....	$ 4.19	$ 138.30
20, 1899	.....	.....	.....	.....	$ 29.57	.....	.....	29.57
14, 1899	108.96	.....	.....	.....	.....	.....	3.40	112.36
14, 1899	380.97	.....	.....	....	.....	.....	14.16	395.13
27, 1899	.....	$ 539.20	.....	.....	.....	.....	.....	539.20
16, 1899	7,130.43	.....	.....	.....	.....	.....	222 82	7,353.25
19, 1899	.....	452.80	....	.....	.....	.....	.....	452.80
15, 1899	536.96	...	.....	.....	.....	.....	16.78	553.74
14, 1899	433.50	..	.....	.....	.....	.....	12.60	446.10
9, 1900	159.93	.....	.....	.....	.....	.....	5.01	164.94
18, 1900	.....	456.40	.....	.....	25.86	.....	.....	482.26
7, 1900	926.78	.....	.....	.....	.....	.....	31.96	958.74
10, 1900	2,357.39	.....	.....	.....	.....	.....	81.29	2,438.68
11, 1900	7,548.95	.....	.....	.....	.....	.....	265.99	7,814.94
14, 1900	.....	501.20	.....	.....	15.68	.....	.....	516.88
7, 1900	508.42	.....	.....	.....	.....	.....	15.06	523.48
6, 1900	140.46	.....	....		.....	.....	4.84	145.30
5, 1900	177.05	....	.....	.....	.....	.....	6.10	183.15
14, 1900	.....	487.78	.....	.....	.....	.....	.....	487.78
4, 1900	44 88	.....	.....	.....	.....	.....	1.55	46.43
5, 1900	275.83	.....	.....	.....	.....	.....	9.51	285.34
12, 1900	6,457.19	.....	.....	.....	.....	.....	222.44	6,679.63
19, 1900	.....	532.56	.....	.....	.....	.....	.....	532.56
7, 1900	614.55	.....	.....	.....	.....	.....	21.19	635.74
22, 1900	.....	....	$ 1.15	$ 8.42	.....	.....	.....	9.57
13, 1900	498.08	.....	.....	.....	.....	.....	16.13	514.21
5, 1901	.....	.....	.....	4.25	.....	.....	.....	4.25
Total....	$28.434.44	$ 2,969 94	$ 1 15	$ 12.67	$ 71.11	.....	$ 955.02	$32.444.33

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Total.
12, 1901	$ 13.00	.....	.....	.	$ 35 54	.....	$ .41	.....	$ 48.95
26, 1901	.....	$ 540.00	.....	.....	.....	.....	.....	...	540.00
9, 1901	653 60	.....	.....	.....	.....	.....	31.48	$ 31.48	716 56
h 7, 1901	3,237.16	.....	.....	.....	.....	.....	124.51	124.51	3,486.18
5, 1901	.....	.....	.....	.....	9.60	.....	.....	.....	9.60
10, 1901	6,325.82	.....	.....	.....	.....	.....	250 63	250 63	6,827.08
27, 1901	.....	569 60	.....	.....	.....	.....	.....	.....	569 60
13 1901	1,483.03	.....	.....	.....	.....	.....	45 09	15.35	1,543 47
6, 1901	79.60	.....	.....	.....	.....	.....	3.06	3 06	85.72
Total..	$11.792.21	$1 109.60	.....	.....	$ 45.14	.....	$ 455.18	$ 425.03	$13.827.16

TABLE No. 18—CERRO GORDO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 28, 1899	$ 170.78	.....	.....	.....	.....	$ 20 00	$ 5
Aug. 23, 1899	145.84	.....	....	.....	$ 19.61	20 00	4
Sept. 15, 1899	247.33	$ 296.80	.....	.....	.....	20 00	7
Oct. 25, 1899	2,830 50	.....	.....	.....	.....	29.03	106
Nov. 24, 1899	3,229.67	.....	.....	.....	6.89	30 00	99
Dec. 16, 1899	345.43	368 80	.....	.....	.....	30 00	10
Jan. 16, 1900	257.30	.....	.....	.....	.....	30 00	7
Feb. 23, 1900	351.48	343.20	.....	.....	34.29	30 00	11
March 20, 1900	839.30	.....	.....	.....	.....	30 00	28
April 27, 1900	2,771.19	.....	.....	.....	.....	30.00	115
May 26, 1900	2,663.06	339 20	.....	.....	24.85	30.00	91
June 25, 1900	682 90	.....	.....	.....	.....	30 00	23
July 24, 1900	102 59	.....	.....	.....	.....	30 00	3
Aug. 24, 1900	118.71	.....	.....	.....	.....	30 00	3
Sept. 24, 1900	280.56	356.40	.....	.....	20.19	30.00	9
Oct. 27, 1900	2,455.06	.....	.....	.....	.....	30.00	104
Nov. 26, 1900	2,703.12	.....	.....	.....	.....	20.00	92
Dec. 26, 1900	552.81	400 80	.....	.....	.....	20.00	17
Total.....	$20,747.63	$ 2,105 20	.....	.....	$ 105.83	$ 489.03	$ 741

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College
Jan. 24, 1901	$ 263.87	.....	.....	.....	.....	20.00	$ 7 94	.....
Feb. 21, 1901	360.60	$ 518.40	.....	.....	.....	20.00	13.77	$ 13
Mar. 23, 1901	889 18	.....	.....	.....	.....	20.00	34.19	34
May 1, 1901	2,170.88	.....	.....	.....	.....	20 00	104.18	104
June 4, 1901	2,712.06	432.00	.....	$ 35.00	.....	20.00	104.62	104
June 26, 1901	778 23	.....	.....	.....	.....	20 00	29 76	29
Total..	$ 7,174.82	$ 950.40	.....	$ 35.00	.....	$ 120.00	$ 294.46	$ 284

TABLE No. 19—CHEROKEE COUNTY.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 15, 1899	$ 153.25	.....	.....	.....	.....	.....	$ 4
August 5, 1899	166 15	$ 753.00	.....	.....	$ 4 55	.....	5
Sept. 22, 1899	332 50	.....	.....	.....	.....	.....	10
October 18, 1899	5,547.23	.....	.....	.....	.....	.....	150
Nov. 20, 1899	809.02	766.20	.....	.....	7.67	.....	25
Dec. 18, 1899	286.47	.....	.....	.....	.....	.....	8
January 13, 1900	274 58	.....	.....	.....	.....	.....	8
Feb. 6, 1900	290.19	836.40	.....	.....	5 49	.....	10
March 7, 1900	875.72	.....	.....	.....	.....	.....	30
April 14, 1900	6,009.10	.....	.....	.....	.....	.....	183
May 5, 1900	227 83	812.56	.....	.....	17.70	.....	7
June 12, 1900	291.37	.....	.....	.....	.....	.....	9
July 10, 1900	89 45	.....	.....	.....	.....	.....	3
August 6, 1900	163.25	760 57	.....	.....	.....	.....	5
Sept. 12, 1900	407 11	.....	.....	.....	4.99	.....	14
October 15, 1900	4,943.07	.....	.....	.....	.....	.....	140
Nov. 13, 1900	903.27	679.60	.....	.....	9 53	.....	31
Dec. 6, 1900	209 43	72.00	.....	.....	.....	.....	7
Total.....	$21,979 09	$ 4,680.33	.....	.....	$ 49 93	.....	$ 662

CHEROKEE COUNTY—CONTINUED.

e of ent.	State.	Insane.	Blind	Deaf	Feeble-Minded	Orphans' Home.	State University.	State College	Total.
2, 1901	$ 146.31	.....	.....	.....	.....	.....	3.96	.....	$ 150 27
1, 1901	378.73	$ 785.60	.....	.....	5.11	.....	14 56	$ 14.56	1,198 56
6, 1901	2,122.22	.....	.....	.....	.....	.....	81.62	81 62	2,285.46
9, 1901	4,527 43	...	.....	.....	...	.	150.03	150.03	4.827.49
6, 1901	158 64	804 40	.....	.....	11.90	.....	6 09	6 09	987.12
6, 1901	176 74	.....	.....	.	.....	....	6.59	4.69	188.02
Total ..	$ 7,510.67	$1,590.00	.	.	$ 17.01	.....	$ 262 85	$ 256.99	$ 9,636.92

TABLE No. 20—CHICKASAW COUNTY.

ate of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
15, 1899	$ 92.51	.....	.....	.....	.....	.....	$ 2.78	$ 95.29
15, 1899	75.92	....	.. ....	.....	$ 3 52	....	2 27	81.71
21, 1899	277.45	884.80	.....	.....	.....	.....	8.51	1,170.76
24, 1899	3,328.40	.....	.....	.....	.. ..	.....	106.39	3,434.79
16, 1899	482.18	.....	.....	.....	7 91	.....	14.60	504.59
18, 1899	265.79	818.40	.....	.....	.....	.. ..	6.46	1,090.65
12, 1900	183.67	.....	.....	.....	.....	.....	5.18	188.85
10, 1900	649 75	758.00	..	.....	13.45	.....	21.76	1,442.96
15, 1900	940.50	.....	... .	.....	.....	....	32 09	972.59
20, 1900	4,132 56	.....	.....	.....	....	.....	146 60	4,279.16
9, 1900	239 96	836.80	.....	.....	13 05	.....	8 01	1,097.82
13, 1900	126.23	.....	.....	.....	.....	.....	4 20	130.43
16, 1900	127 12	... .	.....	....	.....	.....	4 06	131.18
15, 1900	121.10	....	.....	.....	8.50	.....	3.49	133.09
13, 1900	328 62	909.20	....	.....	.	.....	10 43	1,248 25
17, 1900	3,159 41	...	....	....	.....	....	111 89	3,271 30
14, 1900	448 68	.....	.....	.....	2.58	.....	14.16	465.42
13, 1900	294.32	810.80	....	.....	.....	.....	8 86	1,113.98
Total	$15 274.07	$ 5,018 00	.....		$ 49.01	... .	$ 511.74	$20,852.82

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Total.
8, 1901	$ 214.58	.....	.	.....	.....	.....	$ 5 95	.....	$ 220 53
5, 1901	557.42	$ 779.20	.....	.....	$ 3.27	.....	20 60	18 20	1,378.69
6, 1901	1,011.73	....	.....	.....	.....	.....	38 62	36.97	1,087.32
5, 1901	3,864 92	..... .	.....	.....	3.27	.....	150.79	146 98	4,165.96
3, 1901	271.14	860.40	..	.....	.. ....	.....	10.09	8 31	1,149.94
2, 1901	116.09	.. ..	.....	.....	....	....	4.31	3.88	124.28
Total	$ 6,035.88	$1,639.60		.....	$ 6.54	.....	$ 230.26	$ 214 34	$ 8,126.72

TABLE No. 21—CLARKE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 10, 1899	$ 109 05	.....	.....	.....	.....	.....	$ 3.0
August 10, 1899	112 41	.....	.....	.....	.....	.....	3.4
Sept. 14, 1899	344.08	.....	.....	.....	$ 21.35	.....	10.5
Oct. 18, 1899	3,739 66	$ 1,389 71	.....	.....	.....	.....	101.2
Nov. 15, 1899	471.92	.....	.....	.....	.....	.....	14.7
Dec. 18, 1899	300.54	.....	.....	.....	19 03	.....	8 8
January 6, 1900	302.84	.....	.....	.....	.....	.....	7.7
Feb. 19, 1900	420 19	.....	.....	.....	17.80	.....	14.3
March 20, 1900	1.320.03	.....	.....	.....	.....	.....	28.5
April 13, 1900	3,092.58	.....	.....	.....	.....	.....	106.5
May 15, 1900	600.27	.....	.....	.....	.....	.....	127.7
June 12, 1900	33.15	1,041.62	.....	.....	.....	.....	.....
July 12, 1900	76.31	.....	.....	.....	.....	.....	.....
August 15, 1900	43 09	.....	.....	.....	.....	.....	..
Sept. 13, 1900	868.78	773.19	.....	.....	.....	.....	..
Oct. 18, 1900	2,667 09	.....	.....	.....	.....	.....	.....
Nov. 16, 1900	399.67	660.00	.....	.....	.....	.....	16.6
Dec. 18, 1900	306 59	.....	.....	.....	.....	.....	10.1
Total.....	$15.208.25	$ 3,864.52	.....	.....	$ 58.18	.....	$ 453.6

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	State University.	State Colleg
Jan 14, 1901	$ 113.01	.....	.....	.....	$ 49.55	.....	$ 3 39	.....
Feb. 14, 1901	574.75	.....	.....	.....	.....	.....	21 90	21.2
Mar. 15, 1901	1,246 38	.....	.....	.....	.....	.....	48.00	47 9
April 15, 1901	2,949.54	.....	.....	.....	.....	.....	96 06	96.0
May 16, 1901	262 76	660.00	.....	.....	.....	.....	9.68	8 9
June 7, 1901	59.23	1,370 46	.....	.....	$ 20 51	.....	2.28	2.2
Total....	$ 5,205.67	$2,030.46	.....	.....	$ 70.06	.....	$ 181.31	$ 176.4

TABLE No. 22—CLAY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.
July 18, 1899	$ 89.84	.....	.....	.....	.....	.....	$ 2.8
Aug. 8, 1899	99.16	$ 535 00	.....	.....	.....	.....	3.1
Sept. 9, 1899	983 20	.....	.....	.....	.....	.....	3.5
Oct. 25, 1899	2,935.00	.....	.....	.....	.....	.....	91 7
Nov. 18, 1899	515.88	548.53	.....	.....	.....	.....	16 2
Dec. 12, 1899	205 49	.....	.....	.....	.....	.....	5.8
Jan. 16, 1900	89 32	.....	.....	.....	.....	.....	2.7
Feb. 13, 1900	186.37	.....	.....	.....	.....	.....	6.2
Mar. 7, 1900	585 02	.....	.....	.....	.....	.....	20.1
Mar. 31, 1900	.....	.....	.....	.....	$ 8 23	.....	.....
April 23, 1900	3,972.84	512.00	.....	.....	.....	.....	124.1
May 15, 1900	158.18	520.00	.....	.....	.....	.....	5.4
June 22, 1900	280.56	.....	.....	.....	.....	.....	9.6
July 16, 1900	1,004.92	.....	.....	.....	.....	.....	4.2
Aug. 11, 1900	39 20	525.00	.....	.....	.....	.....	1.3
Sept. 10, 1900	208.63	.....	.....	.....	.....	.....	7.1
Oct. 16, 1900	4,080.17	.....	.....	.....	.....	.....	110 6
Nov. 19, 1900	556.94	.....	.....	.....	.....	.....	19.2
Dec. 11, 1900	184.68	556.40	.....	.....	.....	.....	6 3
Total.....	$16.175.40	$ 3.196 93	.....		$ 8.23	.....	$ 440 7

CLAY COUNTY—CONTINUED.

of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
, 1901	$ 221 50	.....	.....	.....	.....	.....	$ 7 40	.....	$ 228.90
, 1901	258.71	$ 219.60	.....	$ 4.15	.....	.....	9.91	$ 9.91	502.28
, 1901	1,512.57	.....	.....	.....	.....	.....	29.28	29.28	1,601.13
, 1901	3,683 85	472.80	.....	.....	.....	.....	141.68	141.68	4,440 01
, 1901	94 61	.....	.....	.....	.....	.....	3.64	3.64	101.89
, 1901	.....	.....	8.50	54.20	$ 39.31	.....	.....	.....	102 01
1901	171.24	.....	.....	.....	.....	.....	6.59	6.59	184.42
tal.	$5,972 48	$ 692 40	$ 8.50	58.35	$ 39 31	.....	$ 198.50	191.10	$7,160.64

TABLE No. 23—CLAYTON COUNTY.

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
6, 1899	$ 160.64	.....	.....	.....	.....	.....	$ 5.02	$ 165.66
9, 1899	172.90	$ 673.20	.....	.....	.....	.....	5.40	851.50
8, 1899	250.90	.....	.....	.....	.....	.....	10.97	261 87
18, 1899	4,579.31	.....	.....	$ 39.56	$ 35.86	.....	150.01	4,804.74
9, 1899	716.60	707.60	.....	.....	.....	.....	22 40	1,446.60
23, 1899	129.31	.....	.....	.....	20.30	.....	4.04	153.65
10, 1900	340.39	.....	.....	.....	.....	.....	8.91	349.30
13, 1900	1,110.63	734.80	.....	.....	43.85	.....	38.30	1,927.58
15, 1900	3,117.50	.....	.....	.....	.....	.....	107 50	3,225 00
19, 1900	5,862.35	.....	.....	.....	.....	.....	213 35	6,075.70
7, 1900	379 12	724.80	.....	.....	26.24	.....	4.82	1,134 98
5, 1000	18.30	.....	.....	.....	.....	.....	7.63	25.93
9, 1900	.....	772.00	.....	.....	.....	.....	.....	772 00
7, 1900	215 76	.....	.....	.....	.....	.....	7.44	223.20
17, 1900	3,852.77	.....	.....	53.94	43 61	.....	146 25	4,096 57
9, 1900	769.85	.....	.....	.....	.....	.....	26.55	796.40
8, 1900	136 30	868.80	.....	.....	24.62	.....	4.70	1,034.42
tal.....	$21.812 63	$ 4,481.20	.....	$ 93 50	$ 194 48	.....	$ 763.29	$27,345.10

of ent.	State.	Insane	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
, 1901	$ 144 20	.....	.....	.....	.....	.....	$ 4 42	.....	148.62
, 1901	1 141.63	$ 846.80	.....	$ 47.39	$ 36.97	.....	43.91	$ 43 91	2,160.61
, 1901	3,252 60	.....	.....	.....	.....	.....	125.10	125.10	3,502.80
, 1901	4,826.21	.....	.....	.....	.....	.....	196.74	196.74	5,219 69
, 1901	419 72	.....	.....	.....	33.01	.....	16.14	16.14	485.01
1901	26.83	951.60	.....	.....	.....	.....	.....	..	978.43
otal..	$ 9,811.19	$1,798.40	.....	$ 47.39	$ 69.98	.....	$ 386.31	$ 381.89	$12,495.16

TABLE No. 24—CLINTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	Stat Univ sity
July 28, 1899	$ 253.27	.....	.....	$ 38.33	$ 58 73	$ 30 00	$ 7
Aug. 16, 1899	231.20	$2,583.20	.....	....	.....	30.00	7
Sept. 16, 1899	474.90	.....	.....	.....	.....	.....	14
Oct. 23, 1899	7,165 73	.....	....	.....	51.69	62.67	298
Nov. 18, 1899	1,060 73	2,918 40	.....	.....	.....	30 00	33
Dec. 18, 1899	588.01	.....	.....	.....	.....	30.00	18
Jan. 6, 1900	468 03	.....	.....	.....	.....	.....	13
Feb 14, 1900	443 72	2,924.80	$ 6.83	.....	122.05	60.00	15
March 13, 1900	2,424.38	.....	.....	....	.....	.....	83
March 14, 1900	.....	.....	.....	.....	.....	30.00	.....
April 24, 1900	11,821.87	.....	.....	.....	64.80	30.00	487
May 4, 1900	.....	3,044.80	.....	....	.....	.....	.....
May 11, 1900	468 74	.....	.....	.....	.....	36.67	16
June 11, 1900	227 10	.....	....	.....	.....	.....	6
June 15, 1900	.....	.....	....	.....	.....	40.00	.....
June 21, 1900	....	.....	.....	53.29	112.45	.....	.....
July 13, 1900	269 26	.....	3.19	.....	76.76	.....	9
July 16, 1900	.....	.....	.....	.....	....	40.00	.....
July 30, 1900	.....	.....	.....	37 63	.....	.....	.....
Aug. 8, 1900	173.92	3,010 80	.....	.....	.....	.....	6
Aug. 20, 1900	....	.....	.....	....	.....	40.00	....
Sept. 10, 1900	353 24	.....	....	.....	.....	.....	12
Sept. 24, 1900	....	.....	.....	.....	.....	40.00	.....
Oct. 15, 1900	6,469.95	.....	.....	.....	48 32	48 00	303
Nov. 12, 1900	964.10	.....	.....	....	.....	70.00	33
Nov. 22, 1900	.....	2,928.40	.....	.....	.....	.....	.....
Dec. 13, 1900	497 74	.....	....	....	....	70 00	17
Total.....	$34,355.89	$17 410.40	$ 10 02	$129 25	$ 534.80	$ 687.34	$1,383

Date of Payment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	St Col
Jan. 14, 1901	$ 344 04	.....	.....	$36 26	$ 69.64	$ 70.00	$ 10.53	
Jan. 22, 1901	.....	$2,827 60	.....	.....	.....	.....	.....	
Feb. 9, 1901	445 86	.....	.....	.....	.....	.....	17.15	$ 1
Feb. 18, 1901	.....	.....	.....	.....	.....	70 00	.....	
Mar 15, 1901	3,966 87	.....	.....	.....	.....	70.00	152.56	15
April 22, 1901	9,493 96	2,996.40	.....		78.89	70 00	449.13	44
May 11, 1901	331.68	.....	.....	.....	.....	70.00	12.76	1
May 11, 1901	2,734.99	.....	.....	.....	.....	.....	85.19	
June 6, 1901	108.40	.....	.....	.....	.....	.....	3 08	
June 19, 1901	.....	.....	.....		.....	47.74	.....	..
Total ..	$17.425.80	$5 824.00		$36 26	$ 148.53	$ 397.74	$ 730.40	$64

TABLE No. 25—CRAWFORD COUNTY.

of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
8, 1899	$ 172.40	.....	.....	.....	.....	.....	$ 5.43	$ 177.83
5, 1899	170.06	$ 1,158.73	.....	$ 1.77	$ 41.30	.....	5.88	1,377.74
1, 1899	429.45	.....	.....	.....	.....	.....	13.40	442.85
4, 1899	7,404.40	1,095.90	.....	.....	11.02	.....	209.09	8,720.41
0, 1899	739.21	.....	.....	.....	.....	.....	23.09	762.30
1, 1899	305.93	.....	.....	.....	.....	.....	8.83	314.76
0, 1900	182.55	.....	.....	.....	.....	.....	5.83	188.38
3, 1900	314.65	1,004.91	.....	.....	51.54	.....	10.80	1,381.90
0, 1900	772.89	.....	.....	.....	.....	.....	26.64	799.53
3, 1900	512.04	.....	.....	.....	.....	.....	.....	512.04
4, 1900	6,386.75	.....	.....	.....	27.56	.....	220.16	6,634.47
0, 1900	430.62	953.77	.....	.....	.....	.....	14.02	1,398.41
4, 1900	150.67	.....	.....	.....	.....	.....	5.34	156.01
9, 1900	157.45	.....	.....	.....	.....	.....	5.56	163.01
7, 1900	100.44	1,002.74	.....	.....	35.25	.....	3.56	1,141.99
3, 1900	308.28	.....	.....	.....	.....	.....	10.62	318.90
7, 1900	6,337.36	864.00	.....	.....	10.90	.....	201.21	7,413.47
0, 1900	697.39	.....	.....	.....	.....	.....	23.44	720.83
2, 1900	110.91	.....	.....	.....	.....	.....	3.66	114.57
.....	$25,683.45	$ 6,080.05	.....	$ 1.77	$ 177.57	.....	$ 706.56	$32,739.40

f nt	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
1901	$ 335.00	.....	.....	.....	.....	.....	$ 11.90	.....	$ 346.90
1901	346.39	$ 890.00	.....	$ 2.30	$ 42.21	.....	13.43	$ 13.43	1,307.76
1901	978.06	.....	.....	.....	.....	.....	29.98	29.98	1,038.02
1901	6,351.98	875.20	.....	.....	.....	.....	234.27	244.27	7,715.72
1901	302.84	.....	.....	.....	29.39	.....	11.68	11.68	355.59
1901	535.83	.....	.....	6.96	.....	.....	20.55	4.50	567.84
.....	$ 8,850.10	$1,765.20	.....	$ 9.26	$ 71.60	.....	$ 331.81	$ 303.86	$11,331.83

TABLE No. 26—DALLAS COUNTY.

of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
2, 1899	$ 166.23	.....	.....	.....	.....	.....	$ 5.18	$ 171.41
9, 1899	.....	$ 811.63	.....	.....	$ 55.17	.....	.....	866.80
9, 1899	167.11	.....	.....	$ 11.02	.....	.....	5.22	183.35
5, 1899	483.67	36.00	.....	.....	.....	.....	15.11	534.78
3, 1899	6,641.65	892.24	.....	.....	13.06	.....	206.00	7,752.95
6, 1889	850.07	36.00	.....	.....	.....	.....	26.56	912.63
2, 1899	293.59	.....	.....	.....	.....	.....	9.17	302.76
6, 1900	278.90	.....	.....	.....	.....	.....	12.14	291.04
9, 1900	.....	848.50	.....	.....	.....	.....	.....	848.50
6, 1900	535.34	.....	.....	.....	57.48	.....	18.06	610.88
4, 1900	1,214.89	.....	.....	.....	.....	31.94	42.44	1,289.27
6, 1900	.....	36.00	.....	.....	.....	.....	.....	36.00
8, 1900	.....	904.37	.....	.....	.....	.....	.....	904.37
8, 1900	7,109.66	.....	.....	.....	44.00	.....	244.79	7,398.45
9, 1900	267.77	.....	.....	.....	.....	60.00	9.24	337.01
8, 1900	171.14	.....	.....	.....	.....	30.00	5.83	206.97
1, 1900	176.31	.....	.....	.....	62.36	.....	6.36	245.03
3, 1900	.....	.....	.....	.....	.....	30.00	.....	30.00
4, 1900	.....	887.91	.....	.....	.....	.....	.....	887.91
6, 1900	.....	36.00	.....	.....	.....	.....	.....	36.00
6, 1900	129.66	.....	.....	11.73	.....	.....	4.45	145.84
7, 1900	379.46	.....	.....	.....	1.58	30.00	13.08	424.12
6, 1900	5,836.29	897.69	.....	.....	.....	30.00	200.88	6,964.77
9, 1900	839.15	.....	.....	.....	24.42	30.00	28.84	922.41
2, 1900	392.38	.....	.....	.....	.....	30.00	13.50	435.88
5, 1901	244.08	.....	.....	.....	.....	30.00	7.86	281.94
.....	$26,177.35	$ 5,386.25	.....	$ 22.75	$ 268.07	$ 301.94	$ 874.71	$33,021.07

DALLAS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College
Feb. 12, 1901	$ 454 21	$ 879.00	.....	$ 34.37	$ 59.22	$ 30 00	$ 17.47	$ 17.47
Mar. 12, 1901	1,140 59	.....	.....	.....	.....	.....	43.87	43.91
April 17, 1901	6,820.42	.....	.....	.....	.....	30.00	201.47	201 47
May 15, 1901	215.24	528 00	.....	.....	56.24	30.00	8.28	8.28
June 11, 1901	188.35	.....	.....	.....	.....	30.00	6.79	5.30
Total....	$ 8.818.81	$1.407.00	.....	$ 34.37	$ 115.46	$ 120 00	$ 337.88	$ 336.43

TABLE No. 27—DAVIS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 7, 1899	$ 151.12	.....	.....	.....	.....	.....	$ 4.71
August 2, 1899	140.22	.....	.....	.....	$ 11.72	$ 20.00	4.37
Sept. 7, 1899	524.95	$ 628.80	....	...	.....	20.00	16.36
October 9, 1899	3,680 52	.....	.....	.....	...	40.00	117 91
Nov. 16, 1899	701.45	708 40	.....	...	.....	20.00	22.00
Dec. 4, 1899	265 34	.....	....	.....	4.00	.....	8.07
January 9, 1900	105 49	.	.....	.....	.....	40 00	3 09
Feb. 3, 1900	560.80	792.00	.....	.....	2.89	.....	19 27
March 3, 1900	863 05	.....	.....	.....	.....	20.00	29.71
April 5, 1900	3,476 53	..	....	.....	.....	20.00	122.48
May 2, 1900	223.54	814.00	...	...	14.62	20.00	7.66
June 6, 1900	97.06	.....	.....	....	.....	20 00	3.34
July 12, 1900	98.79	.....	....	.....	3.45	20 00	3.41
August 3, 1900	77.74	793.98	.....	.	.....	20.00	2 67
Sept. 5, 1900	467.40	.....	.....	.....	...	20 00	16.04
October 8, 1900	2,586.69		.....	..	....	20.00	91.76
Nov. 12, 1900	609.38	840.13	.....	.....	5.48	40.00	20.99
Dec. 6, 1900	232.89	...	.	..	.....	....	7.89
Total.....	$14,862.06	$ 4.577.31	....		$ 42.16	$ 340.00	$ 501.73

Date of Payment.	State.	Insane.	Blind	Deaf.	Feedle-Minded.	Orphans' Home.	State University.	State College
Jan. 12, 1901	$ 118.48	.....	.....	.....	$ 3.83	$ 20.00	$ 4.11	.
Feb. 4, 1901	406.25	$ 781 84	.....	.....	.....	20.00	15.54	$ 15 26
Mar. 4, 1901	733.00	....	...	.....	.....	20.00	28.15	27 94
April 8, 1901	3,173.12	.....	.....	.....	2.01	20.00	124.36	123 71
May 3, 1901	339.05	816.80	.....	.....	.....	20 00	13.02	13.02
June 10, 1901	124.70	.	.	.....	.....	40.00	4 78	4.77
Total ..	$ 4.894.60	$1.598 64	.....	..	$ 5.84	$ 140 00	$ 189.96	$ 184.70

TABLE No. 28—DECATUR COUNTY.

te of nent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
13, 1899	$ 136 73	...	...	...	...	...	$ 4 27	$ 141.00
4, 1899	186 83	$ 503.96	...	...	$ 14.43	...	5.82	711.04
8, 1899	1,791 59	...	...	...	...	...	13.77	1,805.36
14, 1899	3,085.03	484.90	...	...	15 69	...	96.07	3,681.69
16, 1899	586 17	...	...	...	...	...	18.34	604 51
15, 1899	347 58	...	...	...	...	...	10 45	358.03
13, 1900	296 52	...	...	...	36.12	...	9 17	341.81
12, 1900	637.16	628.34	...	...	...	...	22 95	1,288.45
16, 1900	2,252.92	...	...	...	...	...	27 63	2,280.55
23, 1900	3,781.14	643.93	...	...	...	...	130.26	4,555.33
7, 1900	176.41	...	...	...	...	...	6.10	182.51
8, 1900	153.75	...	...	...	...	...	5.31	159.06
9, 1900	89.53	...	...	...	22.76	...	3.06	115.35
6, 1900	323 54	614.03	...	...	...	...	9 58	947 15
15, 1900	1,738 67	...	...	...	...	...	9 94	1,748.61
20, 1900	2,910 53	561.60	...	...	15.46	...	100.34	3,587 93
19, 1900	648.76	...	...	...	...	...	21 91	670.67
13, 1900	404 11	...	...	...	...	...	13 85	417 96
al	$19,146.97	$ 3,436.76	...	...	$ 104 46	...	$ 508.82	$23,597.01

e of nent.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
6, 1901	$ 242.26	...	...	$ 5.68	...	$ 27.70	$ 8.44	...	$ 284.08
1, 1901	543.28	551.60	...	...	...	...	20.69	$ 19.45	1,135.02
9, 1901	816 03	...	...	...	...	...	31.32	30.91	878.26
1, 1901	1,475 42	...	...	...	...	...	...	...	1,475.42
2, 1901	3,549.26	...	...	...	$ 21.92	...	136.45	136.12	3,843.75
8, 1901	271 54	553.60	...	...	...	...	10.41	10.26	845.81
5, 1901	142 07	55.03	...	...	...	...	5 49	5.53	208.12
	$ 7,030.86	$1,160.23	...	$ 5.68	$ 21.92	$ 27.70	$ 212.80	$ 202.27	$ 8,670 46

TABLE No. 29—DELAWARE COUNTY.

te of ment.	State	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	Totals.
5, 1899	$ 127.81	$ 27 97	...	...	...	...	$ 4 00	$ 159.81
t 4, 1899	141.60	30 98	...	...	...	...	4.42	177.00
5, 1899	304 62	66.63	...	...	...	...	9.52	380.77
11, 1899	...	...	...	$ 14.59	$ 20.76	...	...	35.35
9, 1899	4,184.77	1,131 09	...	...	...	...	151.30	5,467.16
6, 1899	652.53	142 74	...	...	...	...	20.40	815 67
23, 1899	...	...	...	...	7.16	...	...	7 16
11, 1899	130 43	27.21	...	...	...	...	3.89	161.53
11, 1900	119.30	26 10	...	...	...	...	3.73	149 13
7, 1900	486.36	117 40	...	...	...	...	16.77	620.53
5, 1900	950.90	229.53	...	...	...	...	32.78	1,213.21
11, 1900	...	...	...	...	17.11	...	...	17.11
14, 1900	6,451.18	1,713.72	...	...	...	...	244.82	8,409.72
3, 190.	255.74	156.64	...	...	...	...	8.59	420.97
8, 1900	181 35	195.25	...	...	...	...	6.23	382.83
11, 1900	...	...	...	...	23.46	...	...	23 46
5, 1900	164.92	147.46	...	...	...	...	5.63	318.01
st 3, 1900	69 13	16 39	...	...	...	...	2.34	87.86
4, 1900	222.13	53 62	...	...	...	...	7.66	283 41
11, 1900	...	...	...	13 10	22.25	...	...	35 35
8, 1900	3,626.28	1,027.04	...	...	...	...	146 72	4,780.04
3, 1900	6.6 74	263 01	...	...	...	...	23.85	983 60
21, 1900	...	...	...	...	10.89	...	...	10.89
7, 1900	227.04	53.60	...	...	...	...	7.65	288.29
otal.....	$18,972.86	$5,426.38	...	$ 27.69	$ 101.63	...	$ 700.30	$25,228 86

DELAWARE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 15, 1901	$ 59.76	$ 14.39	.....	.....	.....	.....	$ 2.05	.....
Jan. 16, 1901	....	....	.....	$15.18	$ 17.76	.....	.....	.....
Feb. 6, 1901	428.42	129.98	.....	.....	.....	.....	16.25	$ 16.25
March 6, 1901	1,163 64	466.04	.....	.....	.....	.....	44.76	44.76
April 13, 1901	5,534 03	1,920.99	.....	.....	.....	.....	240.12	240.12
April 15, 1901	.....	.....	.....	.....	4.65	.....	.....	....
May 3, 1901	306.86	220.41	.....	.....	.....	.....	11.81	11.81
June 10, 1901	138.20	42.52	.....	.....	.....	.....	5.32	5.32
Total.....	$7,630.91	$2,794 33	.....	$ 15.18	$ 22.41	.....	$ 320.31	$ 318.26

TABLE No. 30—DES MOINES COUNTY.

Date of Payment.	State,	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 8, 1899	$ 134.19	.....	.....	.....	.....	.....	$ 4.16
Aug. 15, 1899	234.52	.....	.....	.....	.....	.....	7 28
Sept. 13, 1899	854.25	.....	.....	.....	.....	.....	26.68
Oct. 17, 1899	7,899 09	$3,118.40	.....	$ .90	264.08	.....	298 92
Nov. 17, 1899	831.27	.....	.....	.....	.....	.....	25 97
Dec. 13, 1899	353.08	.....	.....	.....	.....	.....	9.24
Jan. 11, 1900	115.62	.....	.....	.....	.....	.....	3.55
Feb. 10, 1900	663.20	.....	.....	.....	.....	.....	22.70
March 9, 1900	1,395.97	3,645.20	.....	.....	242.54	.....	48.07
April 18, 1900	7,472.96	.....	.....	.....	.....	.....	317 26
May 9, 1900	301.48	.....	.....	.....	.....	.....	10.39
June 12, 1900	168.17	.....	.....	.....	.....	.....	5.86
July 9, 1900	243.15	.....	.....	.....	.....	.....	8.37
Aug. 9, 1900	195.49	.....	.....	.....	.....	.....	6.73
Sept. 10, 1900	708.89	3,867 94	.....	18.12	275.77	$ 40.00	24.39
Oct. 15, 1900	5,785.69	.....	.....	.....	....	.....	259.11
Nov. 13, 1900	727 09	.....	.....	.....	.....	.....	25.05
Dec. 14, 1900	253.22	.....	.....	.....	.....	.....	8.72
Total.....	$28,337.33	$10,631.54	.....	$ 19.02	$ 782.39	$ 40.00	$1,112 45

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 15, 1901	$161.86	.....	.....	.....	.....	.....	$ 5.39	.....
Feb. 8, 1901	556.02	.....	.....	.....	.....	.....	21.32	$ 21.04
Mar. 7, 1901	1,400.95	$3,914.61	.....	$18.40	$ 199.51	.....	53.77	53.10
April 18, 1901	6,699.10	.....	.....	.....	....	.....	319.30	319.20
May 9, 1901	299.64	.....	.....	.....	.....	.....	11.45	11.14
June 8, 1901	133.17	.....	.....	.....	.....	.....	5.11	5.11
Total...	$9,250.74	$3,914.61	.....	$18.40	$ 199.51	.....	$ 416.34	$400.50

TABLE No. 31—DICKINSON COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
10, 1899	$ 61.29	.....	.....	.....	.....	.....	$ 1.90	$ 63.19
14, 1899	105.44	$ 262.00	.....	.....	$ 11.43	.....	3.09	381 96
18, 1899	1,414 17	.....	.....	.....	.....	.....	2.96	1,417 13
20, 1899	1,927.53	.....	.....	.....	6 05	.....	60.20	1,993 78
17, 1899	222 07	252 00	.....	.....	.....	$ 9.68	6 91	490 66
18, 1899	152.11	.....	.....	.....	.....	20.00	4.72	176.83
19, 1900	179.12	.....	.....	.....	17.24	20.00	5.37	221.73
16, 1900	452 60	252.00	.....	.....	.....	20.00	15.60	740.20
16, 1900	1,576.94	.....	.....	.....	.....	20.00	12.34	1,609 28
19, 1900	1,934 77	.....	.....	.....	12.18	20.00	66.70	2,033.65
17, 1900	111 73	252 00	.....	.....	.....	20.00	3 81	387.54
18, 1900	99.35	.....	.....	.....	.....	20 00	2 93	122 28
17, 1900	47.75	.....	.....	.....	6.62	20.00	1.69	76 66
15, 1900	46 38	290 80	.....	.....	.....	20 00	1.52	358 70
17, 1900	1,321 20	.....	.....	.....	.....	20.00	3 38	1,344.58
18, 1900	1,855.84	.....	.....	.....	5.99	20.00	63.86	1,945 69
10, 1900	289.39	.....	.....	.....	.....	20.00	9.98	319.37
19, 1900	176.14	288.00	.....	.....	.....	20.00	5.86	490 00
Total.....	$11,973.82	$ 1,596.80	.....	.....	$ 59.51	$ 269.68	$ 272.82	$14,172.63

te of ment.	State.	Insane.	Blind	Deaf.	Feeble-Minded	Orphans' Home	State University.	State College	Total.
21, 1901	$ 150 88	.....	.....	.....	$ 11.46	$ 20.00	$ 3.75	.....	$ 186.09
19, 1901	474 52	$ 268.80	.....	.....	.....	20.00	18 21	$ 18 21	799.74
16, 1901	1,494.27	.....	.....	.....	.....	20 00	16 42	16 42	1,547.11
19, 1901	1,796.00	138 00	.....	.....	11 59	20.00	69.09	69.09	2,103 77
29, 1901	108 74	.....	.....	.....	.....	20 00	4 17	4 17	137.08
21, 1901	58.64	.....	.....	.....	.....	20.00	1.84	1.69	82.17
Total..	$ 4,083.05	$ 406 80	.....	.....	$ 23 05	$ 120.00	$ 113 48	$ 109.58	$ 4,855.96

TABLE No. 32—DUBUQUE COUNTY.

Date of yment	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
27, 1899	$ 3,360.29	.....	.....	.....	.....	.....	$ 104.65	$ 3,464.94
st 28, 1899	3,241 67	.....	.....	.....	.....	.....	101.53	3,343.20
er 26, 1899	3,282.50	$ 4,273.20	.....	.....	.....	.....	199 67	7,755.37
27, 1899	3,943.51	.....	.....	.....	.....	.....	123.37	4,066.88
23, 1899	2,278.45	1,402.80	.....	.....	.....	.....	69 58	3,750.83
ry 29, 1900	1,064.37	.....	.....	.....	.....	.....	33.79	1,098.16
26, 1900	2,019.98	.....	.....	.....	.....	.....	69.54	2,089.52
h 26, 1900	3,662.61	.....	.....	.....	.....	.....	126.05	3,788.66
26, 1900	5,944.50	.....	.....	.....	.....	.....	313.58	6,258 08
23, 1900	3,292.40	.....	.....	.....	.....	.....	113.41	3,405.81
25, 1900	1,538.09	.....	.....	.....	.....	.....	52.55	1,590.64
27, 1900	4,694.81	.....	.....	.....	.....	.....	161.72	4,856 53
st 27, 1900	1,802.14	.....	.....	.....	.....	.....	62.11	1,864.25
ber 1, 1900	1,013.09	.....	.....	.....	.....	.....	34 93	1,048.02
ber 24, 1900	897.05	4,381.60	.....	.....	.....	.....	139.64	5,418.29
30, 1900	3,531.69	.....	.....	.....	.....	.....	121.54	3,653.23
21, 1900	1,616.03	.....	.....	.....	.....	.....	55.47	1,671.50
31, 1900	.....	1,627.60	.....	.....	.....	.....	.....	1,627.60
Total	$47,183 18	$11,685 20	.....	.....	.....	.....	$ 1,883 13	$60,751.51

DUBUQUE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Mar. 14, 1901	$ 2,358.44	.....	.....	.....	.....	.....	$ 85.56	$ 62.25
Mar 29, 1901	585.25	.....	.....	.....	.....	.....	134.22	133.00
April 27, 1901	7,698 30	.....	.....	.....	.....	.....	296 02	295.65
May 24. 1901	3,697.97	.....	.....	.....	.....	.....	142.09	140.98
Total..	$14,339.96	.....	.....	.....	.....	.....	$ 657.89	$ 631.91

TABLE No. 33—EMMET COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 10, 1899	$ 73.52	.....	.....	.....	.....	.....	$ 2.30
August 5, 1899	86.79	$ 385.20	.....	$ 5.23	.....	.....	2.71
Sept. 8, 1899	128 10	.....	.....	....	.....	.....	4 11
Oct. 12, 1899	3,057.86	.....	.....	.....	.....	.....	61.14
Nov. 10, 1899	248 04	360.00	.....	.....	.....	....	7 76
Dec. 7, 1899	263.06	.....	.....	.....	.....	.....	8.22
Jan. 13, 1900	180 10	.....	.....	.....	.....	.....	5.74
Feb 23, 1900	100.62	360 00	....	.....	.....	.....	3.15
March 14, 1900	398.20	.....	.....	.....	.....	.....	13.73
April 14, 1900	3,426.71	.....	.....	.....	.....	.....	81.60
May 5, 1900	99 14	360.00	....	.....	.....	.....	3.41
June 15, 1900	118.61	.....	.....	.....	.....	.....	6 07
July 10, 1900	102 08	.....	.....	.....	.....	.....	3.51
August 6, 1900	30 25	394.80	.....	6.44	.....	.....	1.04
Sept. 7, 1900	159.67	.....	.....	.....	.....	.....	3.30
Oct. 13, 1900	2,895.60	....	.....	.....	.....	.....	63.29
Nov. 12, 1900	313.50	.....	.....	.....	.....	.....	10 80
Dec. 6, 1900	256 52	392 00	.....	....	....	.....	8.67
Total.....	$11,938.37	$ 2 252 00	....	$ 11.67	....	.....	$ 290 55

Date of Payment.	State.	Insane.	Blind	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 14, 1901	$ 225.47	.....	.....	.....	.....	.....	$ 7 62	.....
Feb. 12, 1901	105.89	$ 404.00	.....	.....	.....	.....	3.64	.....
Mar. 7, 1901	598.26	.....	.....	.....	.....	.....	23.01	$ 23.01
April 13, 1901	3,402.39	.....	.....	.....	.....	.....	94 11	94.11
May 7, 1901	234.40	422 00	.....	.....	.....	.....	8.61	5.19
June 11, 1901	72 29	.....	.....	.....	.....	.....	2 83	2.83
Total..	$ 4,638.70	$ 826.00	.....	.....	....	.....	$ 139.82	$ 125 14

TABLE No. 34—FAYETTE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
12, 1899	$ 246.54	....	.....	$ 36.21	$ 20.02	$ 210.00	$ 7.83	$ 520.60
16, 1899	162 22	$ 1,365.20	.....	.....	.....	.....	5.19	1,532.61
19, 1899	442.29	.....	.....	.....	.....	.....	13.87	456.16
18, 1899	5,320.72	.....	.....	.....	.....	.....	156.75	5,477.47
17, 1899	1,111.07	1,334.80	.....	.....	.....	.....	34.74	2,480.61
16, 1899	256.79	.....	.....	.....	.....	.....	7.30	264.09
18, 1900	145.39	.....	.....	.....	.....	.....	4.73	150.12
15, 1900	742.64	1,280.40	.....	.....	.....	.....	25.59	2,048 63
h 16, 1900	1,901 14	.....	.....	.....	67.15	210.00	65 57	2,243 86
19, 1900	7,853.01	.....	.....	.....	.....	.....	261.63	8,114.64
17, 1900	257.52	.....	.....	.....	.....	.....	9.05	266.57
20, 1900	256.81	1,279.60	.....	.....	.....	.....	8.97	1,545.38
19, 1900	168.33	.....	.....	.....	.....	.....	5.93	174 26
22, 1900	128.27	1,278.40	.....	.....	.....	.....	4.55	1,411.22
17, 1900	303.90	.....	.....	.....	.....	.....	10.59	314.49
17, 1900	4,839 87	.....	.....	.....	.....	.....	157 70	4,997.57
17, 1900	1.039.34	1,337.20	.....	.....	3 50	.....	35.83	2,415.87
18, 1900	247 32	.....	.....	.....	.....	.....	7.76	255.08
Total.....	$25.423.17	$ 7.875.60	.....	$ 36.21	$ 90.67	$ 420.00	$ 823.58	$34,669.23

ate of ment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
16, 1901	$ 105.57	.....	.....	.....	.....	.....	$ 3 93	.....	$ 109.50
15, 1901	617.13	$1,426.00	.....	.....	.....	.....	23.72	$ 23.72	2,090.57
h 8, 1901	1,668.66	.....	.....	.....	.....	.....	64.16	64.16	1,796 98
18, 1901	7,093 94	836.4	.....	.....	.....	.....	272.83	272.83	8,476.00
20, 1901	501 67	.....	.....	.....	.....	.....	11.74	11 74	525 15
24, 1901	256 94	.....	.....	.....	.....	.....	10 06	8 52	275.52
Total..	$10.243.91	$2.262.40	.....	.....	.....	.....	$ 386.44	$ 380.97	$13,273.72

TABLE No. 35—FLOYD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
11, 1899	$ 133.41	.....	.....	.....	.....	.....	$ 4.17	$ 137.58
12, 1899	60.60	.....	.....	.....	.....	.....	1.89	62.49
1, 1899	.....	938.22	.....	.....	.....	.....	.....	938.22
18, 1899	304.63	.....	.....	.....	.....	.....	9.52	314.15
16, 1899	3,074 09	.....	.....	.....	.....	.....	107.45	3,181.54
16, 1899	1,550.03	.....	.....	.....	.....	.....	154.98	1,705.01
14, 1899	488 64	.....	.....	.....	31.77	.....	14.04	534.45
14, 1890	....	960.80	.....	.....	.....	.....	.....	960 80
20, 1900	160.00	.....	.....	.....	.....	.....	4.99	164.99
27, 1900	.....	922.00	.....	.....	.....	.....	.....	922.00
14, 1900	213.59	.....	.....	.....	.....	.....	7.36	220.95
23, 1900	584.79	.....	.....	.....	.....	.....	20.16	604.95
16, 1900	3,515.13	.....	.....	.....	.....	.....	133.46	3,648.59
24, 1900	.....	838.80	.....	.....	65.21	.....	.....	904.01
4, 1900	2,471 18	.....	.....	.....	.....	.....	85 21	2,556.39
12, 1900	194 63	.....	.....	.....	.....	.....	6 71	201.34
19, 1900	104.03	.....	.....	.....	.....	.....	3.58	107 61
7, 1900	79.53	.....	.....	.....	.....	.....	2.74	82.27
24, 1900	154.87	.....	.....	.....	.....	.....	5 34	160.21
11, 1900	2,724.36	.....	.....	.....	.....	.....	106.17	2,830.53
11, 1900	.....	863,20	.....	.....	.....	.....	.....	863.20
14, 1900	1,733.31	.....	.....	.....	.....	.....	59.76	1,793.07
24, 1900	.....	924.00	.....	.....	.....	.....	.....	924.00
7, 1900	495.30	.....	.....	.....	.....	.....	16 00	511.30
Total.....	$18,042 12	$ 5,447 02	.....	.....	$ 96.98	.....	$ 743.53	$24,329.65

FLOYD COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University	State College	T
Jan. 14, 1901	$1,797.71	.....	.....	.....	.....	.....	$ 47 01	.....	$1,
Feb. 6, 1901	236.88	$1,848.80	.....	.....	$ 111.53	.....	9.11	$ 9.11	2
March 9, 1901	754 02	.....	.....	.....	.....	.....	29.00	29 00	
April 16, 1901	3,020.28	.....	.....	.....	.....	.....	127 78	127.78	3
May 6, 1901	2,105 03	.....	.....	.....	.....	.....	80.96	80.96	2
June 12, 1901	546.35	.....	.....	.....	.....	.....	21.33	18.27	
Total...	$8.460.27	$1,848 80	.....	.....	$ 111 53	.....	$ 315 19	$265.12	$11

TABLE No. 86—FRANKLIN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	T
June 25, 1899	$ 79.20	.....	....	.....	.....	$ 86.13	$ 2 47	$
August 28, 1899	70.23	.....	.....	.....	$ 16.32	.....	2.19	
Sept. 25, 1899	236.15	$ 740.80	.....	.....	.....	60.00	7 37	1
October 23, 1899	4,855.35	.....	.....	....	.....	30.00	148.45	5
Nov. 27, 1899	397.43	.....	.....	.....	23.17	30 00	12 41	
Dec. 22, 1899	150.71	758.40	.....	.....	.....	30.00	3 42	
January 16, 1900	208.12	....	....	.....	33.37	60 00	6.57	
Feb. 12, 1900	369.79	660.40	.....	.....	.....	30.00	12.75	1
March 12, 1900	1,219 54	.....	.....	.....	.....	30.00	42.05	1
April 20, 1900	5,188.33	.....	.....	.....	25.91	30.00	179.53	5
May 14, 1900	316.18	670.80	....	.....	.....	.....	9.66	
June 11, 1900	236.73	.....	.....	.....	.....	30.00	7.72	
July 14, 1900	81 91	.....	.....	.....	.....	30.00	2.82	
August 16, 1900	67.13	622.00	.....	.....	19.56	30.00	2.31	
Sept. 13, 1900	156.04	.....	.....	.....	.....	30.00	5.38	
October 18, 1900	4,306.27	1,056 75	.....	.....	15.35	60.00	147 97	5
Nov. 14, 1900	376.45	.....	....	.....	.....	.....	12 98	
Dec. 12, 1900	203.05	698.40	.....	.....	.....	30 00	7.01	
Total ...	$18,518 61	$ 5,207.55	....	.....	$ 133 68	$ 596.13	$ 613.06	$25,

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 15, 1901	$ 264.82	.....	.....	.....	.....	$ 30.00	$ 9.85	.....	$
Feb. 18, 1901	337.95	$ 750.80	.....	.....	$ 25.63	30.00	12 09	$ 12.09	1
Mar. 12, 1901	1,270 62	...	.....	.....	.....	..	48.87	48 87	1
April 23, 1901	4,861.77	773.60	.....	.....	.....	30.00	192.51	192.68	6
May 13, 1901	154 23	.....		$ 27 80	...	30.00	5.93	5.93	
June 14, 1901	172.76	.....	.....	.....	26.76	60.00	11.24	8.38	
Total ..	$ 7,062.15	$1,524 40	.....	$ 27.80	$ 52 39	$ 180.00	$ 280.49	$ 267.95	$ 9.

TABLE No. 37—FREMONT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
ly 13, 1899	$ 131.42	.....	.....	.....	.....	.....	$ 3.37	$ 134.79
gust 23, 1899	137.79	.....	.....	.....	.....	.....	4.22	142 01
pt. 14, 1899	368.09	.....	.....	.....	.....		11 53	379.62
tober 27, 1899	5,127.76	.....	.....	.....	.....	.....	146.27	5,274.03
v. 25, 1899	619.11	.....	.....	.....	.....	.....	19 30	638.41
c 18, 1899	301.88	.....	.....	.....	.....	.....	9 09	310.97
n. 10, 1900	190.09	.....	.....	.....	$ 10.24	.....	5.88	206.21
b 16, 1900	373.00	$ 902.19	....	.....	38.12	.....	12.82	1,326 13
rch 13, 1900	897.96	975.74	.....	...	.....	.....	31.01	1,904.71
ril 21, 1900	6,493 67	.....	.....	.....	.....	.....	205.91	6,699.58
y 16, 1900	162 11	913.47	.....	.....	30.60	.....	5.57	1,111.75
ne 23, 1900	57 13		.....	.....	.....	.....	2.05	59.18
ly 19, 1900	73.96	.....	.....	.....	.....	.....	2 53	76 49
gust 13, 1900	100 48	.....	.....	.....	.....	.....	3 40	103.88
pt. 14, 1900	733 07	878 36	.....	$ 36.44	35 28	.....	7 32	1,690.47
tober 19, 1900	4,095.65	.....	.....	.....	.....	.....	141 18	4,236.83
v. 17, 1900	353 64	.....	.....	.....	.....	.....	11.77	365.41
c. 17, 1900	493.86	811.60	.....	.....	13.78	.....	16 25	1,335.49
Total.....	$20.710.67	$ 4,481.36	.....	$ 36.44	$ 128 02	.....	$ 639.47	$25.095 96

Date of Payment.	State.	Insane	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
n. 17, 1901	$ 108.95	.....	.....	.....	.....	.....	$ 3 68	.....	$ 112.63
b. 14, 1901	438 32	$ 857 20	.....	$ 25 64	$ 50.43	.....	16.57	$ 16.16	1,404.32
r. 16, 1901	1,081.52	.....	.....	.....	.....	.....	41.37	40 99	1,163.88
ril 20, 1901	5,613 15	.....	.....	.....	.....	.....	195 67	195.18	6,004.00
y 16, 1901	189.89	942.00	.....	.....	19.87	.....	7.34	7.31	1,166 41
ne 17, 1901	100.84	.....	.....	.....	.....	.....	3 89	3.94	108.67
Total..	$ 7,532 67	$1,799.20	.....	$ 25.64	$ 70.30	.....	$ 268.52	$ 263.58	$ 9,959.91

TABLE No. 38—GREENE COUNTY.

Date of Payment.	State.	Insane	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
ly 13, 1899	$ 274.35	.....	.....	.....	.....	.....	$ 8.49	$ 282.84
g 12, 1899	173.40	$ 603.20	.....	$ 13 45	$ 10.79	.....	5.38	806.22
pt. 14, 1899	190 80	.....	.....	.....	.....	.....	12.54	203.34
t. 17, 1899	6,038.86	.....	.....	.....	10 26	.....	176.05	6,225.17
v. 11, 1899	674.54	659.97	.....	.....	.....	.....	20 96	1,255.47
c. 13, 1899	428.74	.....	.....	.....	.....	.....	12.52	441.26
n. 13, 1900	59.96	.....	.....	.....	46.13	.....	1 80	107.89
b. 14, 1900	461.55	683.37	.....	.....	.....	.....	16 86	1,191 78
rch 16, 1900	801.54	.....	.....	.....	.....	.....	27.64	829.18
ril 20, 1900	6,003 87	649.14	.....	.....	36.92	.....	207 01	6,896.94
y 14, 1900	232.35	.....	.....	.....	.....	.....	7.94	240 29
y 23, 1900	158.36	.....	.....	.....	.....	.....	.....	158.36
ne 14, 1900	152 10	.....	.....	.....	.....	.....	5.04	157 14
ly 13, 1900	240.90	640 47	.....	.....	.....	.....	7.91	889.28
g. 15, 1900	161 23	.....	.....	39.40	22.90	.....	5.41	228 94
pt. 14, 1000	523 35	.....	.....	.....	.....	.....	12.53	535.88
t. 19, 1900	4,964 38	597.60	.....	.....	21.14	.....	171.08	5,754.20
v 15. 1900	567.75	.....	.....	.....	.....	.....	19 44	587.19
c. 14. 1900	204.15	.....	.....	.....	.....	.....	6.59	210.74
Total.....	$22,342.18	$ 3,833.75	.....	$ 52.85	$ 148.14	.....	$ 725.19	$27,102.11

GREENE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 16, 1901	$ 141.44	.....	.....	$ 25.05	$ 22.71	.....	$ 4.85	.....
Feb. 16, 1901	411.04	$ 576 80	.....	.....	.....	.....	15.76	$ 15.68
Mar. 16, 1901	1,366.28	.....	.....	.....	.....	.....	49 72	49.52
April 18, 1901	5,479.56	576.00	.....	.....	31.15	.....	210.36	209.83
May 14, 1901	156.83	.....	.....	.....	.....	.....	5.98	6 01
June 14, 1901	137.73	.....	.....	.....	.....	.....	5.27	5.19
Total.....	$ 7.692.47	$1.152 80	.....	$ 25.05	$ 53.86	.....	$ 291.94	$ 286 23

TABLE No. 39—GRUNDY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 8, 1899	$ 74.60	$ 531.20	.....	.....	.....	.....	$ 2.34
August 7, 1899	49.57	.....	.....	.....	.....	.....	1.45
Sept. 14, 1899	172 34	540.00	.....	$ 2 25	$ 26.25	.....	5.49
October 16, 1899	4,077.25	.....	.....	.....	.....	.....	135 45
Nov. 11, 1899	318 66	.....	.....	.....	.....	.....	10.02
Dec. 13, 1899	96.34	.....	.....	.....	.....	.....	2 93
January 13, 1900	131.65	575.20	.....	.....	11.33	.....	4 12
Feb. 14, 1900	495.37	.....	.....	.....	.....	.....	17.10
March 14, 1900	1,220.29	.....	.....	.....	.....	.....	42.09
April 26, 1900	5,939.73	553.60	.....	.....	44.79	.....	212.56
May 9, 1900	122.03	.....	.....	.....	.....	.....	4.23
June 9, 1900	73.95		.....	.....	.....	.....	2.58
June 13, 1900	.....	626.80	.....	.....	.....	.....	.....
July 9, 1900	44.23	.....	.....	.....	.....	.....	1 54
August 7, 1900	63 98	.....	.....	.....	.....	.....	2 24
Sept. 12, 1900	236.47	662.00	.....	.....	27.88	.....	8 11
October 15, 1900	3,941.04	.....	.....	.....	.....	.....	143 59
Nov. 10, 1900	405.67	.....	.....	.....	.....	.....	14 00
Dec. 8, 1900	56.78	686.80	.....	.....	10.21	.....	1.92
Total.....	$17,519.95	$ 4.175.60	.....	$ 2.25	$ 120.46	.....	$ 611.76

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 9, 1901	$ 107.43	.....	.....	.....	.....	.....	$ 3.69	.....
Feb. 9, 1901	448 45	.....	.....	.....	.....	.....	17.19	$ 16 71
Mar. 8, 1901	1,700.43	$ 554.00	.....	.....	.....	.....	65.41	65.41
April 25, 1901	5,118.72	.....	.....	.....	.....	.....	203 40	203.40
May 8, 1901	175.30	.....	.....	.....	.....	.....	6 60	6.30
June 6, 1901	72.13	.....	.....	.....	.....	.....	2.73	2.73
Total..	$ 7.622.46	$ 554.00	.....	.....	.....	.....	$ 299.02	$ 294.55

TABLE No. 40—GUTHRIE COUNTY.

Date of yment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
15, 1899	$ 233 28	.....	.....	.....	.....	.....	$ 6.99	$ 240 27
8, 1899	135 45	$ 570.70	.....	$ 36.06	$ 39.99	.....	3.78	785.98
23, 1899	336 25	.....	.....	.....	.....	.....	10.10	346.35
23, 1899	5,239.69	618 81	.....	.....	26.47	.....	170.71	6,055 68
17, 1899	612.13	.....	$ .70	.....	.....	.....	18.08	630 91
8, 1899	306.95	.....	.....	.....	.....	.....	8 86	315 81
15, 1900	362.35	.....	.....	.....	.....	$ 6.67	10 38	379 40
9, 1900	249 45	.....	.....	.....	.....	.....	8.15	257.60
h 16, 1900	765.96	585.00	.....	.....	.....	10.00	26.37	1,390.33
3, 1900	5,179.42	.....	.....	.....	.....	.....	183.13	5,362.55
9, 1900	156.13	.....	.....	.....	.....	.....	5.33	161.46
12, 1900	180.74	653.31	20.96	10.79	153.47	30.00	5.92	1,055.19
11, 1900	159 54	.....	.....	.....	.....	.....	5.30	164 84
11, 1900	658.10	.....	.....	.....	.....	.....	22.63	680.73
12, 1900	389.78	.....	.....	.....	.....	.....	13.22	403.00
25, 1900	4,491 20	702 43	6.55	27 39	.....	20 00	153.24	5,400.81
13, 1900	361 05	.....	.....	.....	.....	.....	16.52	377.57
15, 1900	286 50	.....	.....	.....	.....	.....	9.26	295.76
Total	$20,166 97	$3,130.25	$ 28.21	$ 74.24	$ 219.93	$ 66.67	$ 677.97	$24,304.24

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
14, 1901	$ 361.22	.....	.....	.....	.....	.....	$ 11.09	.....	$ 372.31
15, 1901	260.14	.....	.....	.....	.....	.....	9.97	$ 9.97	280 08
14, 1901	1,058.04	$ 624.00	$24.16	$22.52	$ 31 04	$ 40.00	37 82	37.82	1,875.40
30, 1901	3,230.54	.....	.....	.....	.....	.....	124.24	124.24	3,479.02
17, 1901	1,729 46	.....	.....	.....	.....	.....	66 49	66 49	1,862.44
13, 1901	256.99	.....	.....	.....	.....	.....	9 63	9 63	276.25
Total...	$6,896.39	$ 624.00	$ 24 16	$22 52	$ 31.04	$ 40 00	$ 259 24	$248 15	$8,145 50

TABLE No. 41—HAMILTON COUNTY.

Date of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
8, 1899	$ 317.68	.....	.....	.....	.....	.....	$ 9.90	$ 327.58
5, 1899	137.24	$ 705.20	.....	$ .98	$ 18.00	.....	4.30	865.72
8, 1899	297.17	.....	.....	.....	.....	.....	9 33	306.50
17, 1899	5,886.64	.....	.....	.....	.....	.....	176.23	6,062.87
13, 1899	778.47	834.80	.....	.....	6.37	.....	24.28	1,643.92
9, 1899	223 14	.....	.....	.....	.....	.....	10 08	233 22
14, 1899	100.00	.....	.....	.....		.....	.....	100 00
10, 1900	209.96	.....	.....	.....	.....	.....	6.42	216.38
10, 1900	163.43	1,367.07	.....	.....	22.38	.....	5 54	1,558.43
h 14, 1900	706.36	.....	.....	.....	.....	.....	24.14	730.50
24, 1900	6,400.47	866.00	.....	.....	19.20	.....	214.45	7,500.12
12, 1900	458.03	.....	.....	.....	.....	.....	15.64	473.67
11, 1900	202.39	.....	.....	.....	.....	.....	5.02	207 41
10, 1900	186.68	.....	.....	.....	21.49	.....	6.01	214 18
10, 1900	152.49	.....	.....	.....	.....	.....	4.35	156.84
8, 1900	465.59	918.00	.....	.....	.....	.....	10 16	1,393.75
19, 1900	5,037.40	.....	.....	.....	8.19	.....	172 98	5,218 57
16, 1900	700.45	.....	.....	.....	.....	.....	23.95	724.40
13, 1900	281.86	885 60	.....	.....	.....	.....	8.38	1,175.84
Total.....	$22,705.46	$ 5,576.67	.....	$ .98	$ 95.63	.....	$ 731.16	$29,109.90

HAMILTON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf	Feeble-Minded	Orphans' Home.	State University.	State College
Jan. 15, 1901	$ 151.55	.....	.....	.....	$ 16.78	.....	$ 4.96	.....
Feb. 8, 1901	219 49	$ 816.40	.....	.....	.....	.....	8.31	$ 7 55
Mar. 12. 1901	948.96	.	.....	.....	.....	.....	31.74	31.55
April 19, 1901	5,567.13	755.60	.....	.....	.....	.....	213.93	213.34
May 14, 1901	433 67	.....	.....	.....	13 00	.....	16.63	16.63
June 14, 1901	78.27	.....	.....	.....	.....	.....	2 99	2.96
Total	$ 7,399.07	$1,572.00	.....	.....	$ 29.78	.....	$ 278.56	$ 272 03

TABLE No. 42—HANCOCK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 10, 1899	$ 170 00	.....	.....	.....	.....	.....	$ 5.00
August 10, 1899	87.54	$ 393.60	.....	.....	$ 37.64	$ 60.00	3.49
Sept. 25, 1899	460.51	.....	.....	.....	.....	40.00	5 20
October 18, 1899	3,090 00	.....	.....	.....	4.47	20.00	90.00
Nov. 17, 1899	422.20	403.60	.....	.....	.....	20.00	12 00
Dec. 11, 1899	210.00	.....	.....	.....	.....	20.00	6.00
Jan. 30, 1900	154.00	.....	.....	.....	.....	.....	5.00
Feb. 26, 1900	555.00	362.00	.....	.....	23.93	40.00	16.07
March 31, 1900	793 00	.....	.....	.....	.....	.....	27.00
May 2, 1900	3,852.73	.....	.....	.....	.....	20.00	120.00
May 31, 1900	240 00	408.40	.....	.....	19.67	20.00	8.00
June 29, 1900	158 47	.....	.....	.....	.....	20.00	9.19
August 2, 1900	102.00	.....	.....	.....	.....	20.00	3 00
Sept. 1, 1900	90.00	374.40	.....	.....	10.42	20 00	3.00
Sept. 27, 1900	164.00	.....	.....	.....	.....	20.00	5 00
Nov. 2, 1900	3,307.73	.....	.....	.....	.....	20.00	102 00
Nov. 27, 1900	335.00	.....	.....	.....	.....	18.00	11.00
Dec. 31, 1900	228.50	329.20	.....	.....	10.35	.....	7.00
Total.	$14,420.68	$ 2,271.20	..		$ 106 48	$ 358 00	$ 443.94

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College
Jan. 29, 1901	$ 207.90	.....	.....	.....	.....	.....	$ 8.70	.....
Feb. 27, 1901	441.03	.....	.....	.....	.....	.....	16.38	$ 15.47
April 2, 1901	840.00	$ 352.40	.....	.....	$ 49.85	.....	32.00	32.00
May 1, 1901	3,846.71	.....	.....	.....	34 00	.....	135.00	134.00
May 28, 1901	113.00	.....	.....	.....	.....	.....	4.00	4.00
June 26, 1901	127.01	326 80	.....	.....	.32	.....	5 92	6 23
Total..	$ 5,555.65	$ 679 20	.....	.....	$ 84.17	.....	$ 202.00	$ 191 70

TABLE No. 43—HARDIN COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
10, 1899	$ 154.90	.....	.....	.....	.....	.....	$ 4 25	$ 159.15
t 7, 1899	133.72	.....	.....	.....	.....	.....	3.93	137.65
8, 1899	297 20	.....	...	.....	.....	.....	8 79	305.99
19, 1899	5,431.82	$ 1,632 00	.....	.....	.....	.....	173.79	7,237.61
14, 1899	729.30	.....	.....	.....	.....	.....	21.80	751 10
11, 1899	339.45	.....	.....	.....	.....	.....	10 00	349 45
6, 1900	179.10	.....	.....	.....	.....	.....	4.67	183.77
14, 1900	461.19	.....	.....	.....	.....	.....	15.64	476.83
12, 1900	950.72	1,582.00	.....	$ 5.07	$ 82.39	$ 635.45	32.61	3,288.24
21, 1900	6,208.12	1,441.60	.....	.....	.....	420 00	220 56	8,290.28
7, 1900	476.87	....	.....	.....	.....	.....	16.15	493.02
9, 1900	211.45	.....	.....	.....	.....	.....	7.02	218.47
7, 1900	123 91	1,402.80	.....	.....	.....	.....	4.18	1,530 89
t 22, 1900	118.75	.....	.....	.....	.....	.....	3.89	122.64
12, 1900	261.86	1,343 20	.....	.....	.....	.....	8.55	1,613 61
20, 1900	5,288.66	.....	.....	.....	.....	.....	185.49	5,474.15
16, 1900	666.68	....	.....	.....	.....	.....	20.95	687.63
17, 1900	336.67	.....	.....	....	.....	.....	10.81	347.48
Total.....	$22,370 37	$ 7,401.00	....	$ 5 07	$ 82 39	$ 1,055 45	$ 753 08	$31,667.96

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
12, 1901	$ 172 26	$1,410 00	.....	.....	.....	.....	$ 5 20	.....	$ 1,587.46
12, 1901	536.31	.....	.....	.....	.....	.....	20.54	$ 19.75	576 60
15, 1901	1,762.78	.....	.....	$ 7.72	$ 130 72	$ 770.31	73.51	42.82	2,787 86
23, 1901	5,977.32	1,449 20	.....	.....	.....	.....	235 76	235 08	7,897.36
7, 1901	242.71	.....	.....	.....	.....	.....	9.26	9.21	261 18
8, 1901	128 03	1,402.40	.....	.....	.....	.....	5.04	4.90	1,540.37
Total..	$ 8,819 41	$4,261 60	.....	$ 7 72	$ 130 72	$ 770 31	$ 349 31	$ 311.76	$14,650 83

TABLE No. 44—HARRISON COUNTY.

ate of yment.	State.	Insane	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
20, 1899	$ 219.43	$ 2,202 64	.....	.....	.....	.....	$ 6.81	$ 2,428.88
26, 1899	254.83	.....	.....	....	.....	.....	7 94	262.77
16, 1899	218.55	.....	.....	.....	$ 19 21	.....	10.77	248.53
27, 1899	5,520 54	....	.....	.....	.....	.....	172.73	5,693.27
25, 1899	933.33	.....	.....	.....	.....	.....	29.21	962.54
23, 1899	431.00	1,111.50	.....	....	18.50	.....	13 40	1,574.40
16, 1900	604.38	.....	.....	.....	.....	.....	18.30	622.68
14, 1900	431.61	.....	.....	.....	.....	.....	14 88	446 49
n 20, 1900	723.12	.....	.....	.....	.....	.....	30.62	753.74
3, 1900	6,006 68	.....	.....	.....	.....	.....	207.13	6,213 81
14, 1900	407 30	.....	.....	.....	.....	.....	14 05	421 35
18, 1900	415 68	.....	.....	.....	.....	.....	14.00	429.68
26, 1900	211 21	.....	....	....	.....	.....	7 28	218 49
24, 1900	119 51	.....	.....	.....	....	.....	4.12	123 63
25, 1900	160 70	....	.....	.....	.....	.....	11.23	171.93
29, 1900	4,611.36	....	.....	.....	.....	.....	182 05	4,793.41
3, 1900	475.10	.....	.....	.....	.....	.....	.....	475.10
22, 1900	358 12	5,320 67	.....	.....	220 21	.....	11 42	5,910.42
Total.....	$22,102.45	$ 8,634.81	.....	....	$ 257.92	.....	$ 755 94	$31,751.12

HARRISON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University	State Colleg
Feb. 2, 1901	$ 1,087 42	.....	.....	.....	.....	.....	$ 35.50	...
Feb. 23, 1901	592.53	.....	.....	.....	....	.....	18 94	$ 18 9
Mar. 19, 1901	829.32	.....	.....	.....	.....	.....	31.90	31.9
May 8, 1901	5,742.19	.....	.....	.....	.....	.....	220 85	220 8
May 23, 1901	424.12	$1,090.40	.....	.....	.....	.....	16 31	16 3
May 24, 1901	.....	.....	.....	4 30	73.48	.....	.....	.....
June 19, 1901	388.74	.....	.....	.....	.....	.....	17 97	12.4
Total	$ 9,064.32	$1,090.40	.....	$ 4.30	$ 73 48	.. ...	$ 341 47	$ 300 4

TABLE No. 45—HENRY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.
July 7, 1899	$ 165.03	.....	.....	$ .50	.....	$ 10.00	$ 5.0
Aug. 3, 1899	151 31	.....	.....	.....	.....	.....	4 7
Sept. 8, 1899	557.96	$ 1,468 80	.....	.....	.....	.....	17.3
Oct. 13, 1899	4,509.33	.....	.....	.....	$ 27.78	40.00	157.6
Nov. 9, 1899	1,119.24	.....	.....	.....	.....	.....	34.4
Dec. 4, 1899	183 31	.....	.....	.....	.....	.....	5.6
Jan. 8, 1900	99 60	.....	.....	.....	3.96	20.00	3 0
Feb. 8, 1900	710.82	1,412.00	....	.....	16.91	20.00	24.1
March 12, 1900	1,707 12	.....	.....	....	.....	.....	55 6
April 16, 1900	4,838 93	1,485.20	.....	.....	.....	20.00	183 0
May 10, 1900	311.99	.....	.....	.....	.....	.....	10.6
June 7, 1900	120.09	.....	.....	....	.....	.....	4.2
June 11, 1900	.....	1,462 80	.....	....	....	.....	...
July 9, 1900	107.27	.....	.....	.....	.....	20 00	3.7
Aug. 9, 1900	134.04	.....	.....	.....	.....	.....	4 4
Aug. 25, 1900	.....	1,525 85	....	....	.....	.....	.....
Sept. 7, 1900	392.25	.....	.....	.....	.....	30.00	13.1
Oct. 15, 1900	3,433.01	.....	.....	.....	.....	.....	137.7
Nov. 9, 1900	1,007.39	.....	.....	.....	.....	.....	34.3
Dec. 14, 1900	275.56	.....	.....	.....	.....	.....	9.0
Total....	$19.824.25	$ 7.354.65	.....	$ 50	$ 48.68	$ 160.00	$ 709.0

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State Colleg
Jan. 11, 901	$ 505.75	.....	.....	.....	$ 25.48	$ 30 00	$ 9.94	.....
Feb. 11, 1901	1,012 89	$1,448 22	.....		10.99	30.00	38 00	$ 25 7
Mar. 11, 1901	1,541.24	.....	.....	.....	17.76	10.00	59.06	56.7
April 17, 1901	4,873.04	.....	.....	.....	12.63	.....	185 19	182.5
May 7, 1901	....	.....	.....	.....	.....	.....	18 38	18.1
June 14, 1901	50.31	2,857.01	.....	.	.....	20.00	8 23	5.3
Total..	$ 7.983.23	$4.305.23	.....	.....	$ 66 86	$ 90.00	$ 318.80	$ 288.6

TABLE No. 46—HOWARD COUNTY.

ate of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
14, 1894	$ 182.64	.....	.....	.....	.....	$ 20 00	$ 5.71	$ 208.35
t 11, 1899	78.49	$ 965 20	.....	.....	...	20.00	2.44	1,066.13
14, 1899	394.16	.....	.....	.....	.....	20.00	12 36	426.52
er 16, 1899	3,315.80	.....	.....	.....	.....	20.00	95.17	3,430.97
13, 1899	1,031 35	1,000.00	....	....	.....	20.00	32.40	2,083 75
14, 1899	500.75	.....	....	.....	.....	20.00	15.31	536.06
ry 19, 1900	459.96	.....	.....	.....	.....	20.00	16.26	496 22
21, 1900	291.15	980.80	....	.....	.....	20 00	10.15	1,302.10
11, 1900	775.51	.....	.....	.....	.....	20.00	26.75	822 26
18, 1900	3,857.95	20.00	.....	.....	.....	.....	124.70	4,002.65
15, 1900	201.23	950 40	.....	.....	.....	20 00	9.00	1,240.63
15, 1900	156.87	.....	.....	...	.....	20.00	5.31	182 18
20, 1900	206.75	.....	...	.....	.....	20 00	7 20	233.95
t 11, 1900	62 57	857 20	.....	....	.....	20.00	2.15	941.92
17, 1900	.....	.....	.....	...	$ 22 45	.....	...	22.45
18, 1900	373 80	.....	.....	.....	.....	20.00	12 96	406.76
er 19, 1900	3,022.94	.....	.....	.....	.....	20.00	97.37	3,140.31
24, 1900	725.34	..	...	....	.....	20.00	25 66	771.00
15, 1900	492 97	889.20	.....	.....		20 00	16 85	1,419.02
otal. ...	$16.19 .23	$ 5,662.80			$ 22 45	$ 340.00	$ 517 75	$22 733 23

te of nent.	State	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
14, 1901	$ 354.42	.....	.....	.....	.....	$ 20.00	$ 10.42	...	$ 384.84
13, 1901	298 47	$ 846.80	.....	.....	.....	20.00	11.48	$ 11.48	1,188.23
15, 1901	849.32	.....	.....	.....	.....	20 00	32.66	32.66	934.64
13, 1901	3,566 41	.....	.....	.....	.....	20.00	127.90	127 90	3,842.24
6, 1901	287.56	858 40	.....	.....	.....	20.00	10.98	10.98	1,187.92
11, 1901	126.16	.....	.....	.....	.....	20.00	4.85	4.85	155.86
15, 1901	....	.....	.....	.....	$ 288.08	....	...	.....	288.08
otal. ..	$ 5,482 37	$1,705.20	...	...	$ 288.08	$ 120.000	$ 198 29	$ 187.87	$ 7,981.81

TABLE No. 47—HUMBOLDT COUNTY.

ate of yment	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
22 1899	$ 142.81	.....	.....	.....	.....	.....	$ 4.29	$ 147.10
15, 1899	108.98	$ 674.40	.....	$ 39.00	$ 20.09	.....	3 29	845 76
18, 1899	102 15	.....	.....	.....	.....	.....	2.52	104.67
24, 1899	4,244.05	4.80	.....	.....	17.28	.....	132.27	4,398.40
21, 1899	450.04	670.00	.....	.....	.....	.....	13.74	1,133.78
19, 1899	192.25	.....	.....	.....	.....	.....	5.77	198.02
11, 1900	95 75	.....	.....	.....	.....	.....	2.36	98.11
15, 1900	730.18	717.20	.....	.....	36.95	.....	25.02	1,509.35
13, 1900	1,099.14	.....	.....	.....	.....	.....	36.80	1,135.94
17, 1900	2,981.43	36.00	.....	.....	44.39	.....	102.81	3,164.63
16, 1900	122.86	681.20	.....	.....	.....	.....	4.26	808.32
16, 1900	119 37	.....	.....	.....	.....	.....	4.13	123.50
10, 1900	122.53	.....	.....	.....	22.69	.....	4.21	149.43
13, 1900	51 71	848.00	.....	.....	.....	.....	1.73	901 44
17, 1900	205.88	.....	.....	.....	.....	.....	6.00	211.88
20, 1900	3,790 33	14.09	.....	.....	26.93	.....	130.69	3,962 04
20, 1900	257.75	809 20	.....	.....	.....	.....	8 74	1,075.69
17, 1900	262 74	.....	.....	.....	.....	.....	8 69	271.43
otal.....	$15.079 95	$ 4,454.89	.....	$ 39.00	$ 168.33	.....	$ 497.32	$20,239.49

HUMBOLDT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer. sity.	State College	Tot
Jan. 17, 1901	$ 57.09	.....	.....	$ 14.05	$ 57.46	.....	$ 1 82	.....	$ 13
Feb. 16, 1901	246.28	$ 785.60	.....	.....	.....	.....	9.12	$ 9.12	1,05
Mar. 18, 1901	1,161.21	.....	.....	.....	.....	.....	46.43	46 43	1,25
April 19, 1901	3,206.49	.....	.....	.....	23.08	.....	123.32	123.32	3,47
May 13, 1901	70 97	818.80	.....	.....	.....	.....	2.76	2 76	89
June 13, 1901	72.09	.....	.....	.....	.....	.....	2.98	2 61	7
Total....	$ 4,814.13	$1,604.40	.....	$ 14.05	$ 80.54	.....	$ 186.43	$ 184.24	$ 6,88

TABLE No. 48—IDA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tot
July 8, 1899	$ 60 29	.....	.....	.....	.....	.....	$ 1 77	$ 6
Aug. 10, 1899	84 58	$ 741.00	.....	.....	$ 36 05	$ 60.00	2.56	92
Sept. 7, 1899	149 42	.....	.....	.....	.....	.....	4.59	19
Oct. 12, 1899	4,430 47	.....	.....	.....	.....	.....	138.79	4,58
Nov. 14, 1899	278.29	.....	.....	.....	.....	.....	8 62	28
Dec. 11, 1899	260.57	737.96	.....	$ 4.85	10.26	40.00	7.84	1,06
Jan. 11, 1900	143.76	.....	.....	.....	.....	.....	3.75	14
Feb. 9, 1900	147.21	...	.....	.....	.....	.....	5.02	15
March 8, 1900	380.59	.....	.....	.....	.....	.....	13.10	39
April 11, 1900	4,299.06	.....	.....	.....	.....	.....	150.04	4,44
May 9, 1900	144 62	1,473.34	.....	3.05	58.14	50.00	4.56	1,73
June 9, 1900	58.45	.....	.....	.....	.....	.....	1.92	6
July 9, 1900	73.54	.....	.....	.....	.....	.....	2.50	7
Aug. 9, 1900	65.09	714.13	.....	.....	23.48	20.00	2 17	82
Sept. 8, 1900	177.32	.....	.....	.....	.....	.....	6.04	18
Oct. 11, 1900	3,958 50	.....	.....	.....	.....	.....	138.22	4,09
Nov. 13, 1900	216 84	666.00	.....	11.89	17.07	40.00	7 35	96
Dec. 10, 1900	276.13	.....	.....	.....	.....	.....	9 09	28
Total.....	$15,204 73	$4,332.43	.....	$ 19.79	$ 145.00	$ 210.00	$ 507.93	$20,41

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Jan. 12, 1901	$ 51.16	.....	.....	.....	.....	.....	$ 1.64	.....	$ 5
Feb. 11, 1901	116.25	.....	.....	.....	.....	.....	4.64	$ 4 64	12
Mar. 7, 1901	511.57	$ 662.40	.....	$14.00	.....	$ 40.00	19.66	19.66	1,26
April 12, 1901	4,040.18	.....	.....	.....	.....	.....	156.51	156.51	4,35
May 10, 1901	155.99	721.20	.....	.....	$ 49.40	.....	5.48	4.63	93
June 11, 1901	60.62	.....	.....	.....	.....	.....	2.28	2.28	6
Total.	$4,935 77	$1,383.60	.....	$14 00	$ 49 40	$ 40 00	$ 190.21	$187.72	$6,80

TABLE No. 49—IOWA COUNTY.

Date of ayment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
13, 1899	$ 386.50	.....	.....	.....	.....	.....	$ 10 81	$ 397.31
7, 1899	238.69	.....	.....	$ 9.77	$ 13.16	$ 70.00	7.38	339.00
15, 1899	491.60	$ 091.20	.....	.....	.....	140.00	15.30	1,638 10
23, 1899	6,242.11	885.60	.....	...	3.55	70.00	166.24	7,367.50
22, 1899	909 70	.....	.....	.....	.....	70 00	28.05	1,007.75
15, 1899	254.82	.....	.....	.....	.....	60.33	7.92	323.07
13, 1900	183.08	.....	.....	.....	31 95	60.00	5.75	281.68
9, 1900	448.88	891.20	.....	.....	.....	60 00	15.38	1,415.46
h 8, 1900	605.35	.....	.....	.....	.....	.....	20.86	626.21
20, 1900	7,288 57	966.40	.....	.....	20 84	120.00	222.83	8,618.64
7, 1900	405 36	.....	.....	.....	.....	.....	13.97	419.33
9, 1900	246 81	.....	.....	.....	.....	120.00	8.51	375.32
13, 1900	279.92	.....	.....	.....	30.66	60.00	9.54	380 12
8, 1900	110 22	937.97	.....	$ 15.58	.....	.....	3.92	1,067.69
14, 1900	1,254 36	.....	.....	...	.....	60.00	14.49	1,328.85
24, 1900	4,714.00	1,008.38	.....	.....	5 77	60.00	169.47	5,957.62
17, 1900	826.26	.....	.....	.....	.....	60 00	27.54	913 80
13, 1900	445.57	.....	.....	.....	.....	60 00	15.34	520.91
Total	$25.332.70	$ 5,680.75	.....	$ 25.35	$ 105.93	$ 1,070.33	$ 763.30	$32,978.36

ate of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
11, 1901	$ 180.86	.....	.....	$ 9.18	$ 27.68	$ 60.00	$ 6.17	.....	$ 283.89
9, 1901	400.26	$1 060.43	.....	.....	.....	60 00	15.02	$ 12.14	1,547.85
13, 1901	1,563.46	.....	.....	.....	.....	60 00	37 18	35.92	1,696 56
23, 1901	5,810.39	1,134.80	.....	.....	12.85	60.00	223.49	223.10	7,464.63
10, 1901	356.83	.....	.....	.....	.....	60.00	13.73	13.66	444.22
15, 1901	248.91	.....	.....	.....	.....	60.00	9 61	9 85	328.37
tal.....	$ 8,560 71	$2,195 23	.....	$ 9.18	$ 40.53	$ 360.00	$ 305 20	$ 294 67	$11,765.52

TABLE No. 50—JACKSON COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
17, 1899	$ 83.27	.....	.....	.....	.....	.....	$ 2.60	$ 85.87
ust 7, 1899	107.87	$ 384.40	.....	$ 46.87	$ 60.09	$ 43.33	3.38	645.94
8, 1899	223 49	.....	.....	.....	.....	80 00	6.98	310 47
ber 18, 1899	3,914 67	.....	.....	.....	14.56	40 00	143 76	4,112.99
17, 1899	602.44	462.40	.....	.....	.....	40.00	18.83	1 123.67
13, 1899	346.15	.....	.....	.....	.....	40.00	10.66	396 81
ary 8, 1900	263.62	.....	.....	.....	.....	.....	7.55	271.17
19, 1900	701.91	537.60	.....	.....	55.48	80.00	24 24	1,399 23
ch 16, 1900	1,771.82	.....	.....	.....	.....	40.00	61.09	1,872.91
l 23, 1900	6,002 15	.....	.....	.....	30.29	40.00	231.09	6 303 53
17, 1900	113 04	610.00	.....	.....	.....	40 00	3.89	766.93
22, 1900	75.24	.....	.....	.....	.....	40.00	2.95	118 19
19, 1900	146.36	.....	.....	.....	34.12	40.00	3.47	223.95
ust 16, 1900	58.05	586.00	.....	73.20	.....	40.00	3.00	760 25
17, 1900	136.13	.....	.....	.....	.....	.....	4.69	140 82
26, 1900	3,231.57	.....	.....	.....	26.53	80.00	134.72	3,472.82
19, 1900	558 16	.....	.....	.....	.....	40.00	19.25	617.41
13, 1900	217.13	636.80	.....	.....	.....	40.00	7.51	901.44
Total.....	$18,553.07	$ 3,217.20	.....	$ 120.07	$ 221.07	$ 723.33	$ 689.66	$23,524.40

JACKSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Tot
Jan. 12, 1901	$ 161.29	.....	.....	$ 10.65	$ 53.11	$ 40.00	$ 5.59	.....	$ 27
Feb. 14, 1901	644.51	$ 665.60	.....	.....	.....	40.00	24.73	$ 24 40	1,3
Mar. 11, 1901	1.349 24	.....	.....	.....	.....	.....	76.04	76.04	1,5
April 22, 1901	5,698.09	.....	.....	.....	46.91	40.00	219.06	219 06	6,2
May 10, 1901	226 4	714 80	.....	.....	.....	40.00	8.62	8.62	9
June 10, 1901	86 25	.....	.....	.....	.....	40.00	3.32	3.15	13
Total. .	$ 8,165.78	$1,380.40	.....	$ 10.65	$ 100.02	$ 200.00	$ 337.36	$ 331.27	$10.52

TABLE No. 51—JASPER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tota
July 14, 1899	$ 181 97	.....	.....	.....	.....	.....	$ 5.70	$ 18
August 23, 1899	261 86	.....	.....	.....	.....	.....	7 64	26
Sept. 22, 1899	785 18	$ 1,213.20	.....	.....	$ 51.17	$ 90.00	17.24	2,15
October 17, 1899	8,875.46	.....	.....	.....	.....	.....	277.14	9,15
Nov. 20, 1899	755.05	.....	.....	.....	.....	.....	23.55	77
Dec. 26, 1899	510.20	.....	.....	.....	.....	.....	15.05	52
Jan. 23. 1900	74.03	.....	.....	.....	.....	.....	2.14	7
Feb. 19, 1900	540.08	2,860.80	.....	...	119.85	150.00	18.45	3,68
March 23, 1900	1,452 36	.....	.....	.....	.....	.....	43.75	1,49
April 19, 1900	10,441.71	.....	.....	.....	.....	.....	359.15	10,80
May 18, 1900	230 31	.....	.....	.....	.....	.....	7 83	23
June 22, 1900	210.73	.....	.....	.....	.....	.....	7.16	21
July 20, 1900	172.09	.....	.....	.....	.....	.....	5.92	17
Aug. 17, 1900	152 61	.....	.....	.....	.....	.....	5.20	15
Sept. 18, 1900	392 23	2,603.19	.....	.....	114.91	154 67	13.53	3,27
October 16, 1900	8,208 71	.....	.....	.....	.....	.....	284.24	8,49
Nov. 19, 1900	571,82	.....	.....	.....	.....	.....	19 14	59
Dec. 18, 1900	432 66	.....	.....	.....	.....	.....	13.87	44
Total.....	$34.219.66	$ 6,677 19	..	..	$ 285 93	$ 394.67	$ 1,126 70	$42.73

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	State University.	State College	Tota
Jan. 16, 1901	$ 187.85	.....	.....	.....	.....	.....	$ 6.40	..	$ 19
Feb. 19, 1901	569 67	$2.524.13	.....	.....	$ 136.58	$ 105.66	21.83	$ 21.10	3,37
Mar. 22, 1901	1,555.69	.....	.....	.....	.....	.....	52.85	52.41	1,66
April 18, 1901	9,334 49	.....	.....	.....	.....	.....	358.91	358.00	10,05
May 27, 1901	278.98	.....	.....	.....	.....	.....	10.76	10 12	29
June 14, 1901	181.21	1,397.20	$ 18.14	$ 17.55	49.50	100.00	7.31	6.75	1,77
Total	$12.107.89	$3,921.33	$ 18 14	$ 17 55	$ 186.08	$ 205 66	$ 458 09	$ 448 38	$17.36

TABLE No. 52—JEFFERSON COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
19, 1899	$ 63.59	.....	.....	.....	.....	.....	$ 1.95	$ 65.54
ust 15, 1899	156 41	.....	.....	$ 4.37	$ 48.29	.....	4.78	213.85
13, 1899	432 81	$ 723.60	....	.....	.....	.....	18.08	1,174.49
25, 1899	4.946 47	....	.....	.....	.....	.....	154.12	5,100.59
24, 1899	865 41	880.80	.....	....	17.71	.....	26.21	1,790 13
13, 1899	344 83	.....	.....	.....	.....	.....	10.25	355.08
8, 1900	80.25	.....	.....	.....	.....	.....	1.71	81.96
13, 1900	796.90	826.40	.....	.....	22.60	.....	27 40	1,673.30
14, 1900	114	.....	.....	.....	....	.....	.04	1.18
17, 1900	1,209 82	.....	.....	.....	.....	.....	46.86	1,256.68
25, 1900	4,663.75	.....	....	.....	17.58	.....	160.70	4,842.03
7, 1900	230.19	755.20	.....	.....	.....	.....	7.84	993 27
5, 1900	97.06	.....	.....	....	.....	.....	3.26	100.32
6, 1900	94.34	.....	....	.....	.....	.....	3.19	97.53
st 7, 1900	280.37	732.26	.....	10.11	14.02	.....	8 59	1,045.35
10, 1900	245.71	.....	...	.....	.....	.....	13.57	259 28
27, 1900	3,677.87	672.27	.....	.....	6 96	.....	126 22	4,483.32
22, 1900	852.49	.....	.....	.....	.....	.....	28.39	880.88
12, 1900	290 91	.....	.....	.....	.....	$ 12.00	9 45	312.36
Total.....	$19.330.32	$ 4.590.53	.....	$ 14.48	$ 127.16	$ 12 00	$ 652 61	$ 24 727 10

ate of ment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State. University.	State. College	Total.
14, 1901	$ 80.75	.....	.....	....	.....	.....	$ 1 69	.....	$ 82.44
25, 1901	1,029 51	.....	.....	.....	.....	$ 40.00	39 50	$ 34 74	1,147.75
22, 1901	1,335.33	$ 681 29	.....	.....	.....	20.00	51 37	51.35	2,139 34
25, 1901	3,612 11	7 24	.....	.....	.....	20 00	138 82	138.43	4,633.36
15, 1901	448 78	.....	.....	.....	.....	20 00	22 87	22.80	514 45
10, 1901	69.62	.....	.....	.....	$ 52.71	20 00	2.63	2 63	147 59
Toual .	$ 6,576.10	$1,405.29	.....	.....	$ 52.71	$ 120 00	$ 256.88	$ 253 95	$ 8,664 93

TABLE No. 53—JOHNSON COUNTY.

Date of ayment.	State.	Insane,	Blind.	Deaf	Feeble-Minded,	Orphans' Home.	State University.	Total.
7, 1899	$ 315.04	.....	.....	.....	....	.....	$ 9.73	$ 324,77
7, 1899	263.15	$ 805.20	.....	.....	.....	.....	9.12	1,077.47
9, 1899	1,477.15	.....	.....	.....	.....	.....	46.15	1,523.30
18, 1899	7,967.30	.....	.....	.....	.....	.....	249.87	8,217.17
11. 1899	552.44	.....	.....	.....	.....	.....	31.86	584.30
15, 1899	897.81	.....	.....	.....	.....	.....	15.49	913.30
6, 1900	219.08	.....	.....	.....	.....	.....	6.47	225.55
6, 1900	789.80	.....	.....	.....	.....	.....	27.00	8 6 80
h 3, 1900	1,851 13	1,491.60	.....	.....	$ 60.46	$ 250.00	63.67	3,716.86
18, 1900	8,454.06	715.20	.....	.....	16.30	100.00	306.59	9,592.15
7, 1900	424 04	.....	.....	.....	.....	.....	14.45	438.49
14, 1900	691.59	724 40	.....	.....	.....	115.00	21.63	1,552.62
14, 1900	364.18	42.00	.....	$ 10 81	.....	525.01	11 99	953 99
14, 1900	259.87	.....	.....	.....	.....	.....	8.46	268 33
12, 1900	634 59	.....	.....	.....	.....	.....	21.48	656.07
20, 1900	6,200.08	819 70	.....	.....	54.99	200.00	227.66	7,502 43
14, 1900	1,481 98	.....	.....	.....	.....	.....	51.09	1,533.07
13, 1900	812.42	....	.....	.....	.....	.....	16.00	828 42
Total.....	$33,665.71	$ 4.598 10	.....	$ 10.81	$ 131.75	$ 1,190.01	$ 1,138.71	$40,725.09

JOHNSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Jan. 11, 1901	$ 143.79	.....	.....	.....	.....	.....	$ 5.03	.....	$ 1
Feb 11, 1901	1,095.05	$ 818.60	.....	.....	$ 123.45	$ 80.00	41.74	$ 35.75	2,1
Mar. 12, 1901	2,469.76	.....	.....	.....	.....	.....	95.03	94.75	2,6
April 25, 1901	6,921.37	.....	.....	.....	.....	.....	280.49	278.88	7,4
May 10, 1901	467.62	765.39	.....	.....	30.13	60.00	17.83	16.71	1,3
June 11, 1901	258.58	750.00	.....	.....	.....	9.76	10.05	10.13	1 0
Total...	$11,356.17	$2,339.99	.....	.....	$ 153.58	$ 149.76	$ 450.17	$ 436.22	$14.8

TABLE No. 54—JONES COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tot
July 27, 1899	$ 76 43	.....	$ .85	$ 9.46	$ 44.13	$ 20.00	$ 2.38	$ 1
Aug. 22, 1899	90.30	$1,140.00	.....	.....	.....	.....	2.80	1,2
Sept. 14, 1899	48.93	.....	.....	.....	.....	.....	11.57	
Oct 16, 1899	5,934 27	.....	.....	.....	64 54	60.00	185.39	6,2
Nov. 11, 1899	1,012 65	1,179.60	.....	.....	.....	.....	31.01	2,2
Dec. 13, 1899	141.78	.....	.....	.....	.....	20.00	4.12	1
Jan. 6, 1900	75 06	.....	.....	.....	.....	.....	2.36	
Feb. 10, 1900	533.99	1,225.60	.....	.....	36.98	20.00	18 38	1,8
March 9, 1900	2,105.49	.....	.....	.....	.....	26.43	72 59	2,2
April 18, 1900	7,472 62	.....	.....	.....	.....	.....	267 67	7,7
May 12, 1900	234.34	1,204.80	.....	.....	.....	60.00	8.07	1,5
June 12, 1900	69 55	.....	.....	.....	36.43	55 00	2 40	1
July 12, 1900	144.14	.....	11.88	.....	78 57	30.00	4.96	2
Aug. 8, 1900	75.15	1,166.00	.....	21.40	.....	.....	2.59	1,2
Sept. 10, 1900	459.00	.....	.....	.....	.....	30 00	15.60	5
Oct. 16, 1900	4,299 63	.....	.....	.....	56.33	60.00	158 48	4,5
Nov. 16, 1900	1,105 83	.....	.....	.....	.....	30 00	37.97	1,1
Dec. 11, 1900	107.94	1,286.00	.....	.....	.....	30 00	2.89	1,4
Total.....	$23,987.10	$7,202.00	$ 12.73	$ 30.86	$ 316.98	$ 441.43	$ 831.83	$32,8

Date of Payment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Jan. 14, 1901	$ 34.41	.....	$11,01	$10.20	$ 53.40	$ 24.19	$ 1.19	.....	$ 1
Feb. 7, 1901	448.79	$1,410.80	.....	.....	.....	.....	17.23	16.94	1,8
March 8, 1901	2,509.59	.....	.....	.....	.....	22.86	96.47	96.23	2,7
April 16, 1901	6.251 19	15.40	.....	.....	28.69	.....	256.86	256 29	8,3
May 7, 1901	262 27	.....	.....	.....	.....	.....	10.08	9.75	2
June 10, 1901	100.17	.....	.....	.....	.....	.....	3.76	3.60	1
Total..	$9.606 42	$2,950 80	$11.01	$10.20	$ 82.09	$ 47.05	$ 385.59	$382 81	$13.4

TABLE No. 55-.KEOKUK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
15, 1899	$ 155.60	.....	.....	.....	.....	.....	$ 4.70	$ 160.30
16, 1899	141.87	...	.....	.....	$ 38.72	.....	4.55	185.14
15, 1899	600.63	$ 432.80	.....	.....	.....	.....	19.18	1,052.61
23, 1899	5,796.98	494.80	.....	.....	14.73	.....	204.73	6,511 24
16, 1899	1,022 48	.....	.....	.....	.....	.....	33.31	1,055.82
12, 1899	339.67	.....	.....	.....	.....	.....	10.52	350.19
9, 1900	316.93	.....	$ 20 40	.....	.....	.....	11.05	348.38
9, 1900	550.88	503.60	.....	.....	.....	.....	23.47	1,077.95
h 16, 1900	911.22	...	.....	.....	.....	.....	15.86	927.08
19, 1900	7,627 81	484 40	.....	.....	36.52	.....	257 98	8,406.71
15, 1900	426.50	....	.....	.....	.....	.....	13 25	439.75
2, 1900	134.20	....	.....	.....	.....	.....	4 61	138.81
5, 1900	132.44	9.00	...	.....	56 93	20.00	4 60	222.97
7, 1900	97.29	423 30	10.69	21.62	33.60	.....	3.36	589.86
5, 1900	682.50	.....	.....	.....	.....	.....	23.56	706.06
12, 1900	4.090.53	.....	.....	.....	.....	.....	165.40	4,255.93
10, 1900	856.38	456.26	.....	.....	30.36	.....	29 47	1,372.47
13, 1900	293 25	...	.....	.....	.....	.....	9.20	302 45
3, 1901	193.97	.....	.....	.....	.....	.....	6.66	200.63
Total.....	$24.371 13	$2,804.16	$ 31.09	$ 21.62	$ 210.86	$ 20.00	$ 845.49	$28,304 35

ate of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
6, 1901	$ 635 37	$ 480.51	$ 14.24	$ 15.90	$ 27.38	.....	$ 24.41	$ 24.25	$ 1,222.06
12, 1901	1,278.82	.....	.....	.....	.....	.....	74.06	73.16	1,426 04
16, 1901	6,274.03	.....	.....	.....	28.92	.....	241 00	239.79	6,783.74
9, 1901	464.37	540.00	.....	.....	.....	.....	17 66	17.31	1,039 34
5, 1901	151 20	.....	.....	.....	.....	.....	5.94	5 82	162.96
Total..	$ 8,803.79	$1.020 51	$ 14 24	$ 15.00	$ 56.30	.....	$ 363.07	$ 360.33	$10 634.14

TABLE No. 56—KOSSUTH COUNTY.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble Minded.	Orphans' Home.	State University.	Total.
18, 1899	$ 100.00	.....	.....	.....	.....	.....	$ 3.20	$ 103.20
17, 1899	385.58	.....	.....	.....	.....	.....	12 22	397.80
16, 1899	328.05	.....	.....	.....	.....	.....	10.11	338 16
27, 1899	6,637.75	.....	.....	.....	.....	.....	207.44	6,845.19
17, 1899	1,940.41	.....	.....	.....	.....	.....	15.67	2,006.08
13, 1899	425.67	.....	.....	.....	.....	.....	11.99	437.66
18, 1900	437.72	.....	.....	.....	.....	.....	13.70	451.42
12, 1900	326.75	.....	.....	.....	.....	.....	11 27	338.02
h 23, 1900	2,758.70	.....	.....	.....	.....	.....	42.07	2.800.77
2, 1900	7,349.83	.....	.....	.....	.....	.....	253 44	7,603 27
15, 1900	110.30	.....	.....	.....	.....	.....	3.80	114.10
22, 1900	376.46	$ 1,974.80	.....	.....	103.35	40.00	12.63	2,507.24
7, 1900	118.42	.....	.....	.....	.....	.....	4.08	122 50
8, 1900	88.32	.....	.....	.....	.....	.....	3 00	91.32
15, 1900	274 76	.....	.....	.....	.....	.....	9 87	284.63
26, 1900	6,137.91	.....	.....	.....	.....	.....	211 31	6,349.22
19. 1900	2,155.50	.....	.....	.....	.....	.....	21.27	2,176 77
18, 1900	448.07	.....	.....	.....	.....	.....	15.45	463.52
Total.....	$30,450.20	$1,974 80	.....	.....	$ 103.35	$ 40 00	$ 862.52	$33,430.87

KOSSUTH COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 16, 1901	$ 381.87	.....	.....	.....	.....	.....	$ 12 01	.....	$
Feb. 12, 1901	308.09	.....	.....	.....	.....	.....	11.87	$ 11.87	
Mar. 16, 1901	1,193.42	.....	.....	.....	.....	.....	45.88	45.88	1,
April 27, 1901	7,051.44	.....	.....	.....	.....	.....	271.21	271.21	7,
May 10, 1901	1,514 69	.....	.....	.....	.....	.....	7.56	7.56	1,
May 31, 1901	.....	$3,090 80	.....	$ 4.10	$ 100.90	.....	.....	.....	3,
Jan. 25, 1901	246.10	.....	.....	.....	.....	.....	8.58	4.88	
Total..	$10,695.61	$3,090.80	.....	$ 4.10	$ 100.90	.....	$ 357 11	$ 341.40	$14

TABLE No. 57—LEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	T
August 4, 1899	$ 676.94	.....	.....	.....	.....	.....	$ 21.15	$
Sept. 13, 1899	1,074.78	$2,468.40	.....	$ 20.55	$ 89.90	$ 424.96	33 59	4,
October 16, 1899	8,474 72	.....	.....	.....	.....	.....	321.14	8,
Nov. 11, 1899	1,201.42	.....	.....	.....	.....	.....	37.54	1,
Dec. 11, 1899	575.16	.....	.....	.....	.....	.....	15 89	
Jan. 13, 1900	229.79	2,541.60	.....	.....	66 02	348 00	7.18	3,
Feb. 15, 1900	620.20	.....	.....	.....	.....	.....	21 39	
April 13, 1900	9,168.00	2,544.80	.....	.....	220.90	440.00	378.55	12,
May 12, 1900	412.87	.....	.....	.....	.....	.....	13 67	
June 12, 1900	169 66	2,616.40	.....	.....	.....	158.66	5.56	2,
Aug. 15, 1900	454.50	.....	.....	.....	.....	.....	15.66	
Sept. 14, 1900	480 72	2,589.63	.....	13.06	134.94	140.00	16.57	3,
Oct. 15, 1900	5,900.01	.....	.....	.....	.....	.....	265.87	6,
Nov. 14, 1900	808.12	.....	.....	.....	.....	.....	27 86	
Dec. 17, 1900	457.85	.....	.....	.....	.....	.....	14.66	
Total.....	$30,704 74	$12,760.83	.....	$ 33.61	$ 511 76	$ 1,511.62	$ 1,196 68	$46,

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 12, 1901	$ 240.17	$2,546.61	.....	$ 21 86	$ 196 67	$ 350.00	$ 8 52	.....	$ 3,
Feb. 7, 1901	485.35	.....	.....	.....	.....	.....	18 67	$ 18 67	
April 13, 1901	8,366 48	2,485.17	.....	.....	76.21	210 00	381.67	381.67	11,
May 14, 1901	617.78	.....	.....	.....	.....	.....	22.90	15.54	
June 15, 1901	.....	2,664.80	.....	.....	.....	140 00	.....	.....	2,
Total..	$ 9.709.78	$7,696.58	.....	$ 21 86	$ 272 88	$ 700 00	$ 431.76	$ 415.88	$19.

TABLE No. 58—LINN COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	Total.
17, 1899	$ 546.54	$ 631.10	.....	.....	.....	.....	$ 16.88	$ 1,194.52
ust 12, 1899	463 69	35.44	.....	.....	.....	.....	14 18	513.31
. 18, 1899	1.029 01	80.40	.....	.....	.....	.....	32.15	1,141.56
ber 23, 1899	7,959.54	945.29	.....	.....	.....	.....	334.93	9,239.76
20, 1899	1,634 93	127.72	.....	.....	.....	.....	51 09	1,813.74
18. 1899	727 41	56.51	.....	.....	.....	.....	22.59	806.51
ary 16, 1900	640.95	86.08	.....	.....	.....	.....	20.18	747.21
16, 1900	1,147.03	411.79	.....	.....	.....	.....	39.16	1,597.98
ch 15, 1900	2,628.64	903.22	.....	.....	.....	.....	90 64	3,622 50
3, 1900	12,939.44	2,718.86	.....	.....	.....	.....	543.77	16,202.07
17, 1900	853.66	146.32	.....	.....	.....	.....	29.25	1,029.23
22, 1900	570.95	269 39	.....	.....	.....	.....	19.26	859.60
9, 1900	442.39	156.23	.....	.....	.....	.....	15.26	613.88
ust 16, 1900	411.64	70 98	.....	.....	.....	.....	14.18	496.80
. 18, 1900	1,011.53	210.45	.....	.....	.....	.....	34.88	1,256.86
ber 13, 1900	6,291.16	1,608.58	.....	.....	.....	.....	314.49	8,214.23
16, 1900	1,592 02	.....	.....	.....	.....	$ 271.73	54 33	1,918.08
. 17, 1900	572.84	36.00	.....	.....	.....	98.76	19 73	727.33
Total.	$41.463.37	$ 8.494.36	.....	.....	.....	$ 370.49	$ 1,666 95	$51.995 17

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
14, 1901	$ 570.72	$ 36 00	.....	.....	.....	$ 97.35	$ 19 45	.....	$ 723.52
. 13, 1901	1,215.41	238.02	.....	.....	.....	326.28	46.61	$ 46 61	1,872.93
ch 7, 1901	3,071.32	.....	.....	.....	.....	826.89	118.13	118.13	4,134.47
2, 1901	11,151 78	2,187 64	$227.05	$721.41	$1.290.81	106.06	531.55	531.54	16,747 84
14, 1901	725.56	285 98	.....	.....	.....	.....	26.82	26.82	1,065.18
10, 1901	520.48	176.10	.....	.....	.....	.....	20.00	20.00	736.58
Total. .	$17.255.27	$2.923 74	$227.05	$721.41	$1.290.81	$ 1,356.58	$ 762.56	$ 743.10	$25.280 52

TABLE No. 59—LOUISA COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
7, 1899	$ 56.41	.....	.....	.....	.....	.....	$ 1.77	$ 58.18
. 17, 1899	52 12	.....	.....	.....	.....	.....	1.64	53.76
. 23, 1899	275.47	.....	.....	.....	.....	.....	8.58	284 05
26, 1899	3,778 28	.....	.....	.....	.....	.....	123.00	3,901.28
. 23, 1899	547.49	$ 1,400.00	.....	.....	.....	.....	17.03	1,964.52
. 14, 1899	153.52	.....	.....	.....	.....	.....	4.27	157.79
. 19, 1900	222.36	.....	.....	.....	.....	.....	10.00	232.36
2, 1900	5,026.87	2,500.00	.....	.....	.....	.....	178.39	7,705.26
7, 1900	97.08	.....	.....	.....	.....	.....	3.33	100.41
11, 1900	185 80	.....	.....	$ 3.07	$ 16.55	$ 33.55	5.45	244.42
. 10, 1900	3,684.22	.....	.....	.....	.....	.....	131.99	3,816.21
. 19, 1900	434.97	.....	.....	.....	.....	.....	14 74	449 71
24, 1900	278.32	.....	.....	.....	.....	.....	9.47	287.79
Total	$14.792 91	$ 3,900 00	.....	$ 3.07	$ 16.55	$ 33.55	$ 509 66	$19.255 74

LOUISA COUNTY—CONTINUED.

Date of Payment.	State.	Insane	Blind	Deaf.	Feeble-Minded	Orphans' Home	State University.	State College	To
Feb. 28, 1901	$ 411.40	$3,900 00	.....	$ 21.76	.....	.....	$ 11.87	$ 8.52	$ 4,
Mar. 15, 1901	594 26	426.32	.....	.....	.....	.....	22.70	22.43	1,
May 6, 1901	4,002.38	3,170.62	.....	.....	.....	.....	159.28	158 92	7,
May 7, 1901	119.94	80.29	.....	.....	.....	.....	4 55	4 51	
June 21, 1901	71 41	.....	.....	21.34	$ 23.76	$ 120.00	2.68	2.60	
Total...	$ 5,199.39	$7 577.23	.....	$ 43.10	$ 23 76	$ 120 00	$ 201.08	$ 196 98	$13,

TABLE No. 60—LUCAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Iowa State College.	State University.	T
July 15, 1899	$ 120.09	.....	.....	.....	.....	.....	$ 3.71	$
Aug. 11, 1899	88.30	.....	.....	.....	.....	.....	2.75	
Sept. 16, 1899	406 33	$ 909.17	.....	$ 6.62	$ 24.05	.....	16 63	1,
Oct. 23, 1899	3.728 64	.....	.....	.....	.....	.....	116.44	3
Nov. 18, 1899	651.98	.....	.....	.....	.....	.....	20.46	
Dec. 13, 1899	268.03	9.6.13	.....	.....	4.90	.....	8 0(	1,
Jan. 19, 1900	187 39	.....	.....	.....	.....	.....	5 82	
Feb. 16, 1900	408.31	.....	.....	.....	.....	.....	13.23	
March 24, 1900	594.91	.....	.....	.....	.....	.....	20 42	
April 23, 1900	3,479.96	890 00	.....	.....	71.00	.....	119.85	4
May 22, 1900	384.52	.....	.....	.....	.....	.....	17 42	
June 15, 1900	171.04	.....	.....	.....	.....	.....	5.98	
July 19, 1900	108 61	939 50	.....	.....	.....	.....	3 68	1,
Aug. 18, 1900	101.40	.....	.....	.....	.....	.....	3 48	
Sept. 17, 1900	270.23	925.84	.....	14.47	22,21	.....	13.24	1.
Oct. 22, 1900	3,270 96	.....	.....	.....	.....	.....	112 68	3
Nov. 17, 1900	411 62	.....	.....	.....	.....	.....	16 14	
Dec. 15, 1900	390.98	934.40	.....	.....	8 08	$ .16	12.73	1
Total	$15,043.30	$ 5,505.04	.....	$ 21.09	$ 130.24	$ .16	$ 512.72	$21

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 23, 1901	$ 219.24	.....	.....	$ 7.90	$ 27.90	.....	$ 7.35	$ .56	$
Feb. 23, 1901	317.66	.....	.....	.....	.....	.....	12.00	11.39	
Mar. 25, 1901	694.79	.....	.....	.....	.....	.....	26.68	25.48	
April 22, 1901	2,967.54	$ 907.60	.....	.....	28.88	.....	114 65	112.90	4
May 15, 1901	644.34	.....	.....	.....	.....	.....	24.62	24 28	
June 17, 1901	156.38	963.60	.....	.....	.....	.....	5.69	5.39	1
Total..	$ 4.999.95	$1.871.20	.....	$ 7 90	$ 56 78	.....	$ 190.99	$ 180 00	$ 7

TABLE No. 61—LYON COUNTY.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
11, 1899	$ 85 69	.....	.....	.....	.....	.....	$ 2.67	$ 88.36
4, 1899	102 02	$ 546.90	.....	$ 11.41	$ 7.85	.....	3.20	671.38
5, 1899	126.86	.....	.....	.....	.....	.....	3.96	130.82
r 11, 1899	5,961.48	.....	.....	.....	.....	.....	118.59	6,080.07
16, 1899	852.72	564 40	.....	.....	.70	.....	26 65	1,444.47
11, 1899	311.08	.....	.....	.....	.....	.....	8.99	320.07
y 15, 1900	315.15	546.00	.....	.....	.....	.....	9.89	871.04
7, 1900	175.42	36.00	.....	.....	5.08	.....	6 01	222.51
10, 1900	476.80	.....	.....	.....	.....	.....	16.50	493 30
16, 1900	6,801.45	.....	.....	.....	17.87	.....	157.89	6,977.21
7, 1900	199.78	604.53	.....	.....	17.87	.....	6 68	828.86
13, 1900	114.39	.....	.....	.....	.....	.....	3.95	118.34
10, 1900	107 94	.....	.....	.....	.....	.....	3.27	111.21
11, 1900	43 59	663.90	.....	15.15	.....	.....	1.50	724 14
13, 1900	186.68	.....	.....	.....	.....	.....	6.45	193.13
r 15, 1900	6,148.28	.....	.....	.....	8.31	.....	135.36	6,291 95
12, 1900	680.22	602.80	.....	.....	.....	.....	23.47	1,306.49
14, 1900	278.37	36.00	.....	.....	.....	.....	8.99	323.36
Total.....	$22,967.92	$3,600 53	.....	$ 26.56	$ 57.68	.....	$ 544.02	$27,196.71

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Total.
b, 1901	$ 169 85	.....	.....	.....	.....	.....	$ 5.86	.....	$ 175.71
5, 1901	155.18	$ 578.00	.....	$ 6.92	$ 26.57	.....	5 62	$ 5 27	777.56
9, 1901	512.21	.....	.....	.....	.....	.....	19.70	19.70	551.61
3, 1901	6,313 98	.....	.....	.....	.....	.....	163.94	163.94	6,641.86
8, 1901	216 83	.....	.....	.....	.....	.....	8 34	8.34	233.51
9, 1901	.....	538.54	.....	10.20	2.25	.....	.....	.....	550.99
1, 1901	109 62	.....	.....	.....	.....	.....	4.16	4.16	117 94
Total	$7,477.67	$1 116.54	.....	$ 17.12	$ 28.82	.....	$ 207.62	$201.41	$9,049 18

TABLE No. 62—MADISON COUNTY.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
6, 1899	$ 157.56	.....	.....	.....	.....	.....	$ 4.92	$ 162.48
3, 1899	190.43	.....	.....	.....	.....	.....	5.95	196.38
6, 1899	481.62	.....	.....	.....	.....	.....	15.05	496.67
7, 1899	5,058.56	.....	.....	.....	.....	.....	135.47	5,194.03
8, 1899	695.20	.....	.....	.....	.....	.....	21.70	716.90
6, 1899	439.99	.....	.....	.....	.....	.....	12.75	452 74
5, 1900	224.01	.....	.....	.....	.....	.....	7.02	231.03
3, 1900	384.85	$ 2,324 92	.....	$ 11.70	$ 106.91	$ 1,207.42	13.22	4,049.03
5, 1900	1,266.72	.....	.....	.....	.....	.....	43 68	1,310.40
6, 1900	4,974.29	.....	.....	.....	.....	.....	145.66	5,119 95
4, 1900	252.11	.....	.....	.....	.....	.....	8.67	260 78
4, 1900	290.92	.....	.....	.....	.....	.....	9.49	300.41
5, 1900	157.61	.....	.....	.....	.....	.....	5.43	163.04
3, 1900	88.48	.....	.....	.....	.....	.....	3.05	91.53
5, 1900	330 43	.....	.....	.....	.....	.....	11.39	341.82
5, 1900	4,223.72	.....	.....	.....	.....	.....	119.76	4,343.48
9, 1900	708.14	.....	.....	.....	.....	.....	24.42	732.56
6, 1900	275.51	.....	.....	.....	.....	.....	8.95	284.46
Total	$20 200.15	$ 2,324.92	.....	$ 11 70	$ 106.91	$ 1,207.42	$ 596.59	$24,447.69

MADISON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Jan. 7, 1901	$ 233.84	$2,000.00	.....	$ 35.07	$ 121.48	$ 1,802.79	$ 7.54	.....	$ 4,
Feb. 4, 1901	565.53	.....	.....	.....	.....	.....	21.76	$ 21.76	
Mar. 5, 1901	1,440 68	.....	.....	.....	.....	.....	55 40	55.40	1,
April 5, 1901	4,041.66	.....	.....	.....	.....	.....	138.84	138.84	4,
May 3, 1901	249.70	.....	.....	.....	.....	.....	9.60	9.59	
June 5, 1901	301.82	.....	.....	.....	.....	.....	13.04	6.07	
June 7, 1901	.....	2,235.16	.....	.....	91.86	514 52	.....	.....	2,
Total..	$ 6,893.23	$4,235.16	.....	$ 35.07	$ 213.34	$ 2,317 31	$ 246.18	$ 231 66	$14,

TABLE No. 63—MAHASKA COUNTY.

Date ef Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	T
October 23, 1899	$ 6,422.35	$ 2,929.20	.....	$ 13.87	$ 39.48	$ 622.26	$ 230.50	$10,
Nov. 22, 1899	1,048 27	.....	.....	.....	.....	.....	29.49	1,
Dec. 16, 1899	528.14	.....	.....	.....	.....	.....	13 87	
January 18, 1900	383.36	.....	.....	.....	14.47	240.00	9.92	
Feb. 19, 1900	528.76	1,578 40	.....	.....	.....	.....	17.49	2,
March 24, 1900	2,393.35	.....	.....	.....	.....	.....	81.94	2,
April 25, 1900	6,215.41	1,653.20	.....	.....	32.59	246.45	249.05	8,
May 17, 1900	248.13	.....	.....	.....	.....	.....	8.22	
June 14, 1900	137.73	.....	.....	.....	.....	.....	3.73	
July 11, 1900	159.08	.....	.....	.....	34.63	490.31	5.45	
August 8, 1900	151.96	.....	.....	.....	.....	.....	4.97	
Sept. 11, 1900	552.80	.....	.....	.....	.....	.....	18 52	
Oct. 16, 1900	5,324.92	1,638.80	.....	30.12	42.65	240.00	216 29	7,
Nov. 17, 1900	817.00	.....	.....	.....	.....	.....	25 80	
Dec. 17, 1900	332.94	.....	.....	.....	.....	.....	9.38	
Total. ..	$25,241.20	$ 7,799 60	.....	$ 43.99	$ 163 82	$ 1,839.02	$ 924 62	$36,

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 16, 1901	$ 188.15	.....	.....	.....	$ 14.92	$ 357 17	$ 5.11	.....	$
Feb. 13, 1901	657.47	.....	.....	.....	.....	.....	24.67	23.45	
Mar. 16, 1901	1,575 86	$1,657.98	.....	$ 25.25	57.74	232.68	60.23	59.71	3,
April 25, 1901	6,106.03	.....	.....	.....	.....	.....	267.94	266.30	6,
May 9, 1901	376.92	1,719.38	.....	.....	17.57	383.54	13.32	12.55	2,
June 7, 1001	168 10	.....	.....	.....	.....	.....	5.99	5 40	
Total....	$ 9,072.53	$3,377.36	.....	$ 25.25	$ 90.23	$ 973 39	$ 377.26	$ 367.41	$14,

TABLE No. 64—MARION COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	State University.	Total.
14, 1899	$ 171.04	.....	$ .76	.....	.....	.....	$ 5.32	$ 177 12
3, 1899	152 78	.....	.....	$ .28	$ 35.62	$ 20 00	4 88	213 56
5, 1899	533.59	.....	.....	.....	.....	20.00	16.36	569.95
16, 1899	5,898 94	.....	.....	.....	20.16	40.00	184.32	6,143.42
16, 1899	814.56	$ 871.20	.....	.....	.....	20 00	25.44	1,731 20
11. 1899	165 72	.....	.....	.....	.....	20.00	5.15	190.87
17, 1900	167.67	.....	30.23	.....	34.54	20 00	4.16	256.60
5, 1900	434.34	904.40	.....	.....	.....	.....	15.03	1,353.77
12, 1900	2,157.71	.....	.....	.....	.....	36 43	74 02	2,268 16
16, 1900	6,473.26	955.60	.....	.....	30.95	10 00	221.18	7,690.99
3, 1900	286 93	.....	.....	.....	.....	.....	9.89	296 82
11, 1900	127.98	816.00	38.51	.....	.....	20.00	4 28	1,006 77
6, 1900	139.57	.....	2.30	.....	.....	.....	4 79	146.66
15, 1900	97.19	1,083 95	.....	.....	15 83	20.00	3.39	1,220.36
13, 1900	399.10	.....	.....	.....	.....	.....	11.75	410.85
16, 1900	4,658.42	1,177 05	..	.....	11.25	20.00	160.63	6,027.35
22, 1900	635.16	.....	.....	.....	.....	10.00	21 48	666.64
10, 1900	330.20	.....	.....	.....	.....	.....	11 26	341.46
Total.	$23,644 16	$ 5,8:8.20	$ 71 80	$ 28	$ 148.35	$ 256.43	$ 783 33	$30,712.55

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
8, 1901	$ 124 78	.....	$ 29 06	.....	$ 70 56	$ 10.00	$ 4.31	.....	$ 238.71
6, 1901	371 09	$1,103 09	.....	.....	35 28	10.00	14.25	$ 14.03	1,547.74
12, 1901	1,747.88	.....	.....	.....	.....	20.00	66 45	66.46	1,900 79
17, 1901	6,114.66	.....	.....	.....	23 34	10.00	235 13	235 12	6,618.25
3, 1901	212.63	1,145.60	.....	.....	.....	.....	8.26	8.20	1,374 69
7, 1901	183.51	.....	.....	.....	.....	10.00	7 06	7.05	207.62
Total..	$ 8,754 55	$2,248 69	$ 29.06	.....	$ 129 18	$ 60.00	$ 335.46	$ 330.86	$11 887 80

TABLE No. 65—MARSHALL COUNTY.

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
13, 1899	$ 210.86	.....	.....	.....	.....	.....	$ 4.48	$ 215.34
17, 1899	225.77	.....	.....	.....	.....	.....	7.04	232 81
25, 1899	516 93	.....	.....	.....	.....	.....	16.55	533.48
19, 1899	8,949.66	.....	.....	.....	.....	.....	300.82	9,250.48
16, 1899	612 44	.....	.....	.....	.....	.....	19 10	631.54
14, 1899	448 90	.....	.....	.....	.....	.....	11.01	459.91
25, 1899	.....	$ 2,574.40	$ 8.25	$ 8.77	$ 214.27	$ 126.45	.....	2,932.14
13, 1900	1,503.73	.....	.....	.....	.....	.....	54 29	1,558.02
19, 1900	8,252.28	.....	.....	.....	.....	.....	310.73	8,563.01
14, 1900	150.96	.....	.....	.....	.....	.....	4.55	155.51
14, 1900	253.22	.....	.....	.....	.....	.....	4 55	257.77
24, 1900	133.78	.....	.....	.....	.....	.....	4.53	138.31
18, 1900	262.47	.....	.....	.....	.....	.....	9 52	271.99
12, 1900	286.19	.....	.....	.....	.....	.....	9.80	295.99
18, 1900	7,292 80	.....	.....	.....	.....	.....	276 14	7,568.94
23, 1900	449 81	.....	.....	.....	.....	.....	15.82	465.63
13, 1900	287.66	.....	.....	.....	.....	.....	9 84	297.50
Total	$29 837 46	$ 2,574.40	$ 8.25	$ 8.77	$ 214 27	$ 126.45	$ 1,088 77	$33 828.37

MARSHALL COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Jan. 16, 1901	$ 400.80	.....	.....	.....	.....	.....	$ 41.35	.....	$ 5
Feb. 14, 1901	549 80	.....	.....	.....	.....	.....	21.12	$ 21.12	5
Mar. 14, 1901	1,259 22	.....	.....	.....	.....	.....	73 21	73.21	1,4
April 20, 1901	7,604 87	.....	.....	.....	.....	.....	292.38	292.38	8,1
May 25, 1901	284.18	.....	.....	.....	.....	.....	11.53	11.53	3
June 18, 1901	244.14	.....	.....	.....	.....	.....	9.45	8.60	2
Total..	$10.433.01	.....		.....	.....	.	$ 449.04	$ 406.84	$11.2

TABLE No. 66—MILLS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	To
July 15, 1899	$ 101.18	.....	....	.....	.....	.....	$ 3.16	$ 1
Aug. 16, 1899	129.57	.....	.....	.....	.....	.....	4.03	1
Sept. 15, 1899	615.61	.....	.....	.....	.....	.....	19.24	6
Oct. 17, 1899	5,293.39	.....	.....	.....	.....	.....	159.26	5,4
Oct. 18, 1899	.....	$ 1,470 66	.	$ 23.09	$ 73.52	.....	.....	1,5
Nov. 18, 1899	359 17	.....	.....	.....	.....	.....	11.15	3
Dec. 23, 1899	119.91	.....	....	.....	.....	.....	3 42	1
Jan. 17, 1900	131 15	.....	.....	.....	.....	.....	4 03	1
Feb. 16 1900	514 54	.....	.....	.....	.....	.....	17.74	5
March 16, 1900	834.26	.....	.....	.....	.....	.....	28.11	8
March 27, 1900	.....	767 50	.....	.....	72.07	.....	.....	8
April 19, 1900	5,943 24	.....	.....	....	.....	.....	197.67	6,1
May 15, 1900	157 67	.....	.....	....	.....	.....	5 43	1
June 11, 1900	.....	752.27	.....	.....	67.22	.....	.....	8
June 15, 1900	162 40	.....	.....	.....	.....	.....	5 34	1
July 13, 1900	65.84	.....	.....	.....	.....	.....	2.26	
Aug. 22, 1900	56.05	.....	.....	.....	.....	.....	1.93	
Sept. 10, 1900	.....	693.49	.....	39.17	39.33	.....	.....	7
Sept. 22, 1900	417.24	.....	.....	.....	.....	.....	7.12	4
Oct. 19, 1900	4.787 06	.....	.....	.....	.....	.....	164.98	4,9
Nov. 20, 1900	246.84	.....	.....	.....	.....	.....	8.51	2
Dec. 15, 1900	445 55	.....	.....	.....	.....	.....	15.36	4
Dec. 31, 1900	.....	605.60	.....	.....	40.36	.....	.....	6
Total.....	$20.380 67	$ 4,289 52	.....	$ 62.26	$ 292.50	.....	$ 658 74	$25.6

Date of Payment.	State.	Insane.	Blind	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Jan. 18, 1901	$ 209.25	.....	.....	.....	.....	.....	$ 6.03	.....	$
Feb. 18, 1901	245.18	.....	.....	.....	.....	.....	9.43	9.43	
Mar 15, 1901	921.23	.....	.....	.....	.....	.....	35.43	35.43	
April 12, 1901	.....	$ 562.80	.....	$ 13 97	$ 88.90	.....	.....	.....	
April 19, 1901	5,695.15	.....	.....	.....	.....	.....	211 52	208.53	6,
May 17, 1901	267.82	.....	.....	.....	.....	.....	10.29	10.29	
June 12, 1901	.....	551.20	.....	.....	.....	.....	.....	.....	
June 17, 1901	142.64	.....		.....	.....	.....	5.24	2.95	
Total...	$ 7.481 27	$1 114 00	.....	$ 13 97	$ 88 00	.....	$ 277.04	$ 266.63	$ 9.

TABLE No. 67—MITCHELL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
7, 1899	$ 96.85	.....	.....	.....	$ 7.89	.....	$ 2 07	$ 106.81
9, 1899	158.77	.....	.....	.....	.....	.....	4.87	163.64
8, 1899	769.53	$ 755 20	.....	$ .25	4.22	.....	35 38	1,564 58
16, 1899	3,388.35	.....	.....	.....	4.22	.....	105.60	3,498.17
15, 1899	469.93	846.00	.....	.25	.....	.....	14.33	1,330 51
9, 1899	141.18	.....	.....	.....	.....	.....	4.13	145.31
5, 1900	86 92	.....	.....	.....	.....	.....	2 30	89.31
10, 1900	729.62	746.80	.....	.....	.....	.....	24 78	1,501.20
ch 10, 1900	1,650.52	.....	.....	.....	.....	.....	56 52	1,707.04
l 18, 1900	3,195.87	.....	.....	.....	37.37	.....	123 96	3,357.20
7, 1900	123 48	820.80	.....	.....	.....	.....	4.06	948.34
4, 1900	68 53	.....	.....	.....	.....	.....	2.31	70.84
12, 1900	80.62	.....	.....	.....	16.46	.....	2 47	99.55
3, 1900	58.33	.....	.....	.....	.....	.....	1.92	60.25
10, 1900	931.55	9.48	.....	8 67	.....	.....	45 78	1,934 00
15, 1900	2,734 32	.....	.....	.....	.....	.....	94.17	2,828.49
12, 1000	507 36	.....	.....	.....	.....	.....	17 09	524.45
15, 1900	1,147.33	.....	.....	.....	9.86	.....	32 23	1,189.42
5, 1901	106 11	.....	.....	.....	.....	.....	3 15	109.26
Total. ..	$16.445.17	$ 4.116.80	.....	$ 9 17	$ 80 02	.....	$ 577.21	$21,228.37

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
15, 1901	$ 1,445.54	$2,064.00	.....	.....	.....	.....	$ 55.20	$ 53.98	$ 3,618.72
ch 8, 1901	974.41	.....	.....	.....	.....	.....	36.63	35 19	1,046.23
l 17, 1901	3,174.17	.....	.....	.....	$ 35 54	.....	121.80	120 93	3,452.44
7, 1901	.....	.....	.....	.....	.....	.....	14.07	8.82	22.89
3, 1901	77.43	....	$ 16 57	.	69.09	.....	2.56	2.55	168.20
Total ..	$ 5,671.55	$2,064.00	$ 16 57	.....	$ 104.63	.....	$ 230 26	$ 221.47	$ 8,308.48

TABLE No. 68—MONONA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
12, 1899	$ 149.75	.....	.....	.....	.....	.....	$ 14.14	$ 163.89
ust 3, 1899	122 00	.....	.....	.....	.....	.....	.40	122.40
5, 1899	357.59	.....	.....	.....	.....	.....	11.09	368.68
ober 24, 1899	3,956.36	$ 708.00	.....	$ 4.31	$ 64.24	.....	130.58	4,863.49
18, 1899	633 10	.....	.....	.....	.....	.....	19.81	652.91
13, 1899	217 44	763.54	.....	.....	9.71	.....	6.74	997.43
uary 4, 1900	256.14	.....	.....	.....	.....	.....	7.83	263.97
12, 1900	388.01	.....	.....	.....	.....	.....	12.81	400.82
ch 7, 1900	497.36	720.20	.....	.....	.....	.....	16 54	1,234.10
il 25, 1900	4,543 93	.....	.....	.....	.....	.....	164.67	4,708.60
10, 1900	397.22	.....	.....	.....	64.54	.....	13 65	475 41
6, 1900	181 19	718.00	.....	.....	.....	.....	7 28	906.47
10, 1900	158.77	.....	.....	.....	.....	.....	5 50	164.27
ust 9, 1900	183 73	771.33	.....	50.00	18.19	..	4 09	1,027.34
7, 1900	44 32	.....	.....	.....	.....	.....	10.19	54 51
ober 19, 1900	3,521 80	.....	.....	.....		.....	121 49	3,643.29
14, 1900	617.00	.....	.....	.....	.....	.....	21 16	638.16
13, 1900	285 71	678.80	.....	..	18.56	.....	9.60	992.67
uary 3, 1901	216 73	.....	.....	.....	.....	.....	7.81	224.54
Total	$16.728.15	$ 4,359.87	.....	$ 54.31	$ 175.24	.....	$ 585.38	$21 902.95

MONONA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Feb. 15, 1901	$ 392.01	$ 731.20	.....	.....	.....	.....	$ 17.52	$ 14.17	$ 1,15
Mar. 8, 1901	801.81	.....	.....	.....	.....	.....	30.73	29.54	86
April 25, 1901	4,156.18	.....	.....	.....	.....	.....	168.35	168.35	4,49
May 20, 1901	196.98	715 20	.....	.....	.....	.....	7.51	7.26	92
June 6, 1901	160.34	.....	.....	$ .63	.....	.....	9.36	5.87	17
Total ..	$ 5,707.32	$1,446.40	.....	$ 63	.....	.....	$ 233.47	$ 225.19	$ 7,61

TABLE No. 69—MONROE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tota
July 7, 1899	$ 125.56	.....	.....	.....	.....	.....	$ 3.93	$ 12
Aug. 5, 1899	147.43	.....	.....	$ 1.45	.....	.....	4.61	15
Sept. 11, 1899	867 47	.....	.....	.....	.....	.....	8.39	87
Oct. 17, 1899	.....	$ 3,000 00	.....	.....	.....	.....	.....	3,00
Oct. 17, 1899	3,325.80	.....	.....	.....	.....	.....	103.96	3,42
Nov. 15, 1899	567 57	.....	.....	.....	.....	.....	17.72	58
Dec. 11, 1899	186.37	.....	.....	.....	.....	.....	5.81	19
Jan. 6, 1900	178.29	.....	.....	.....	.....	.....	5 25	18
Feb. 9, 1900	461.24	.....	.....	.....	.....	.....	15 84	47
March 13, 1900	748.05	.....	.....	.....	.....	.....	25 75	77
April 14, 1900	3,919.97	.....	.....	.....	.....	.....	116.11	4,03
May 9, 1900	267.99	.....	.....	.....	.....	.....	9.22	27
June 7, 1900	89.82	.....	.....	.....	.....	.....	3.10	9
July 11, 1900	356 75	.....	.....	.....	.....	.....	12.30	36
Aug. 6, 1900	109.17	.....	.....	.....	.....	.....	3.79	11
Aug. 6, 1900	.....	1,359.17	$ 36.63	7.97	$ 335.29	.....	.....	1,73
Sept. 10, 1900	277.04	.....	.....	.....	.....	.....	9.48	28
Oct. 17, 1900	3,112 87	.....	.....	.....	.....	.....	88 41	3,20
Nov. 15, 1900	663.33	.....	.....	.....	.....	.....	22.55	68
Dec. 13, 1900	137.93	.....	.....	.....	.....	.....	4.74	14
Dec. 24, 1900	2.70	.....	.....	.....	.....	.....	.....	
Total	$15,545.35	$ 4,359 17	$ 36.63	$ 9 42	$ 335.29	.....	$ 460 96	$20,74

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Jan. 7, 1901	$ 121.75	.....	.....	.....	.....	.....	$ 4 22	.....	$ 12
Feb. 8, 1901	465.35	.....	.....	$ 10.10	.....	.....	17.71	$ 15.99	50
Mar. 18, 1901	813.04	.....	.....	.....	.....	.....	31.25	30.99	87
April 16, 1901	3,629 43	.....	.....	5.55	.....	.....	119 82	119.35	3,87
May 8, 1901	308.25	.....	.....	.....	.....	.....	11.82	11.59	33
June 6, 1901	99 11	.....	.....	.....	.....	.....	3 85	3.78	10
Total...	$ 5,436.93	.....	.....	$ 15 65	..	.....	$ 188.67	$ 181.70	$ 5,82

TABLE No. 70—MONTGOMERY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 10, 1899	$ 156 15	.....	.....	.....	.....	.....	$ 4.67	$ 160.82
August 5, 1899	136.28	$ 776.54	.....	.....	.....	.....	4 04	916 86
Sept. 7, 1899	378.65	.....	.....	.....	.....	.....	11 35	390.00
Oct. 14, 1999	6,007.73	.....	.....	.....	$ 37.15	.....	182 12	6,227.00
Nov. 22, 1899	725 46	757.46	.....	.....	.....	.....	22 63	1,505.55
Dec. 9, 1899	410.49	.....	.....	.....	.....	.....	11.58	422 07
January 17, 1900	301 48	.....	.....	.....	34.19	.....	9 30	344.97
Feb. 16, 1900	266.43	718.90	$ 4.92	.....	68.99	.....	9.52	1,068.76
March 16, 1900	785.18	.....	.....	.....	.....	.....	27.13	812 31
April 21, 1900	5,524.01	.....	.....	.....	.....	.....	183 36	5,707.37
May 17, 1900	211.62	712.83	.....	.....	49.77	.....	7.28	981.50
June 14, 1900	150.34	.....	.....	.....	.....	.....	4.75	155 09
July 17, 1900	141.83	.....	.....	.....	.....	.....	4 90	146.73
August 17, 1900	66.06	768.30	1.10	.....	40.58	.....	2 28	878 32
Sept. 17, 1000	356.00	.....	.....	.....	.....	.....	12 31	368.31
Oct. 19, 1900	4,978.29	.....	.....	.....	.....	.....	164.59	5,141.88
Nov. 19, 1900	665.04	707.60	.....	.....	32.86	.....	22 87	1,428.37
Dec. 17, 1900	253 88	.....	.....	.....	.....	.....	8.51	262 39
Total	$21,513.92	$ 4,441 63	$ 6.02		$ 263 54		$ 693.19	$26,918.30

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Total.
Jan. 24, 1901	$ 112.53	.....	.....	.....	.....	.....	$ 3.05	.....	$ 115 58
Feb. 23, 1901	195.73	$ 744.00	.....	.....	$ 64 08	.....	7.49	$ 7.49	1,018.79
Mar 20, 1901	751.59	.....	.....	.....	.....	.....	28.83	28 83	809 25
April 20, 1901	5,160 19	.....	.....	.....	.....	.....	28 83	28.83	5,217.85
April 23, 1901	.....	.....	.....	.....	.....	.....	161 34	161.34	322 68
May 20, 1901	239.93	804.80	.....	.....	26.21	.....	9.23	9.23	1,089 40
June 17, 1901	184 69	.....	.....	.....	.....	.....	5.63	4 04	194 36
Total	$ 6,644.66	$1,548 80	.....	.....	$ 90 29	.....	$ 214.40	$ 239 76	$ 8,767.91

TABLE No. 71—MUSCATINE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
[illegible] 15, 1899	$ 92.37	.....	.....	.....	.....	.....	$ 2 88	$ 95 25
[illegible] 16, 1899	131.16	.....	.....	.....	$ 51.06	$ 140.00	4.10	326.32
Oct. 16, 1899	122 39	$ 760.80	.....	.....	.....	70.00	3 81	957.00
[illegible] 24, 1899	8,820.01	.....	.....	.....	36.49	80 65	311.57	9,248 72
Nov. 15, 1899	298.39	828.80	.....	.....	.....	80 00	9.35	1,216.54
Dec. 16, 1899	201.55	.....	.....	.....	.....	80 00	6 30	287.85
Jan. 16, 1900	175.63	.....	.....	.....	73 18	80.00	4.11	332.92
Feb. 13, 1900	1.095.89	792.40	.....	.....	.....	80.00	34.66	1,9 2.95
March 9, 1900	2,386.89	.....	.....	.....	.....	80 00	82.28	2 549.17
April 27, 1900	5,899 83	840.00	.....	.....	.....	80.00	245 17	7,065 00
May 17, 1900	106.83	.....	.....	.....	.....	.....	3 67	110.50
June 13, 1900	83.94	.....	.....	.....	62 63	160 00	2 89	309.46
July 17, 1900	76.70	991.79	.....	.....	.....	80 co	2 63	1.151.12
Aug. 13, 1900	95 85	.....	.....	.....	.....	80 00	3 35	179.20
Sept. 26, 1900	1,288 84	.....	.....	.....	.....	74.84	44.53	1,408.21
Oct. 23, 1900	5,565.93	.....	.....	.....	29 54	66.00	233.69	5,895.16
Nov. 16, 1900	136.44	1,067.81	.....	.....	.....	60.00	4.68	1,268.93
Dec. 17, 1900	213.45	.....	.....	.....	.....	60.00	6 88	280 33
Total	$26,702 09	$ 5,281.60	.....	.....	$ 252 90	$ 1,351 49	$ 1,006 55	$34,594 63

MUSCATINE COUNTY—CONTINUED.

Date of Payment	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total
Jan. 12, 1901	$ 71.76	.....	.....	$ 8.47	$ 86 43	$ 60.00	$ 2.47	....	$ 229.
Feb. 16, 1901	567 84	$1,090.56	.....	.....	.....	60 00	21.83	$ 21.61	1,761
Mar. 23, 1901	2,443.06	.....	.....	.....	.....	60 00	93.94	93.88	2,690
April 23, 1901	5,457 78	.....	.....	.....	47 91	60.00	252 85	252 20	6,070
May 16, 1901	140.24	1,056 00	.....	.....	.....	60.00	5.37	5 34	1,266.
June 15, 1901	102 44	20.00	.....	.....	57.87	60.00	3.93	3 91	248.
Total..	$8,783 12	$2,166 56	.....	$ 8.47	$ 192.21	$ 360 00	$ 380.39	$376.94	$12 267.

TABLE No. 72—O'BRIEN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 14, 1899	$ 48.73	.....	.....	.....	.....	.....	$ 1.80	$ 50.
August 14, 1899	47.61	$ 470 80	.....	.....	.....	$ 79.04	1.60	599.
Sept. 16, 1899	102.80	.....	.....	.....	.....	.....	3 22	106
October 19, 1899	4.793 10	529.20	.....	$ 6.45	$ 3.50	20.00	150 07	5,502.
Nov. 16, 1899	2,181.51	.....	.....	.....	.....	.....	10.34	2,191.
Dec. 15, 1899	293 70	579 73	.....	.....	12.87	.....	9.36	895.
January 19, 1900	73.86	.....	.....	.....	.....	.....	2.30	76.
Feb. 26, 1900	291.70	.....	.....	.....	.....	.....	10.08	301.
March 24, 1900	1,126.41	.....	.....	.....	.....	.....	38 84	1,165.
April 20, 1900	6,425.22	.....	.....	.....	.....	.....	164.75	6,589.
May 25, 1900	160 82	.....	.....	.....	.....	.....	5.55	166.
June 8, 1900	58.40	.....	.....	.....	.....	.....	2.02	60.
July 13, 1900	70.73	.....	.....	.....	.....	.....	2.43	73.
August 16, 1900	104.06	.....	.....	.....	.....	.....	3 50	107.
Sept. 13, 1900	838.10	.....	.....	.....	.....	.....	28.76	866.
October 18, 1900	4,002.74	.....	.....	.....	.....	.....	137 08	4,139.
Nov. 16, 1900	185.33	.....	.....	.....	.....	.....	6.71	192.
Dec. 14, 1900	148.55	.....	.....	.....	.....	.....	5.14	153
Total....	$20.953.37	$1.579.73	.....	$ 6.45	$ 16 37	$ 99 04	$ 583.52	$23.238

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total
Jan. 10, 1901	$ 1,930.97	$1,965.06	.....	.....	$ 4.05	.....	$ 8.12	....	$ 3,908.
Feb. 20, 1901	322.43	.....	.....	.....	.....	.....	12 40	12 40	347
Mar. 23, 1901	1,835.50	.....	.....	.....	.....	.....	70.59	70.59	1,976.
April 25, 1901	5,232.45	.....	.....	.....	.....	.....	147 78	147.78	5,588
June 7, 1901	107.76	.....	.....	.....	.....	.....	4.29	4.29	116.
June 24, 1901	47 10	.....	.....	.....	.....	.....	1.76	1.76	50
Total..	$ 9,536.21	$1.965 06	.....	.....	$ 4 05	.....	$ 244.94	$ 236.82	$11.987.

TABLE No. 73—OSCEOLA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
12, 1899	$ 140.55	.....	.....	.....	.....	.....	$ 4 27	$ 144.86
9, 1899	58.94	.....	.....	.....	$ 2.40	.....	1.72	63 06
11, 1899	105.28	$ 516 73	.....	.....	.....	.....	3 23	625.24
12, 1899	4,241.26	.....	.....	.....	.....	.....	70 96	4,312.22
15, 1899	404.90	.....	.....	.....	.....	.....	12 55	417.45
12, 1899	195.12	.....	.....	.....	.....	.....	5.93	201.05
9, 1900	145.69	.....	.....	.....	.....	.....	4.35	150.04
12, 1900	146.71	192.00	.....	.....	.91	.....	4 92	344 54
12, 1900	315.52	.....	.....	.....	.....	.....	10.77	326.29
11, 1900	4,391 14	.....	.....	.....	.....	.....	83.75	4,474.89
9, 1100	116.27	.....	.....	.....	.....	.....	3 94	120 21
12, 1900	45 09	348.43	.....	.....	.....	.....	1 46	394.98
13, 1900	87 46	197.17	.....	.....	.....	.....	2 96	287.59
9, 1900	48.35	.....	.....	.....	.....	.....	1.51	49.86
10, 1900	84.90	.....	.....	.....	.....	.....	2.88	87.78
11, 1900	4,118 79	.....	.....	.....	.....	.....	74.26	4,193.05
14, 1900	506 84	260.87	.....	.....	.....	.....	16 92	784.63
13, 1900	206 90	.....	.....	.....	.....	.....	6.73	213 63
Total ...	$15,359 75	$ 1,515 20	.....	.....	$ 3.31	.....	$ 313.11	$17,191.37

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
11, 1901	$ 66.54	.....	.....	.....	.....	.....	$ 2.18	.....	$ 68.72
11, 1901	185.12	.....	.....	.....	.....	.....	7.01	$ 6 98	199 11
11, 1901	484.11	.....	.....	.....	.....	.....	18.43	17.98	520.52
12, 1901	3,983.44	.....	.....	.....	.....	.....	83 55	83.42	4,150.41
11, 1901	95.76	$ 594.40	.....	.....	.....	.....	3.61	3.61	697.38
11, 1901	51.39	.....	.....	.....	.....	.....	1.92	1 92	55.23
Total..	$ 4,866.36	$ 594.40	.....	.....	.....	.....	$ 116.70	$ 113 91	$ 5,691.37

TABLE No. 74—PAGE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
17, 1899	$ 156.63	.....	.....	.....	.....	.....	$ 4.89	$ 161 52
17, 1899	197 23	$ 1,624.56	$ .61	$ .54	$ 72.15	.....	6 04	1,901.13
18, 1899	1,441.01	.....	.....	.....	.....	.....	22.59	1,463.60
16, 1899	6,900 12	1,703 01	.....	.....	.....	.....	215 62	8,818 75
17, 1899	936.82	.....	.....	.....	.....	.....	28.54	965 36
18, 1899	397.68	.....	.....	.....	35.41	.....	12.38	445 47
22, 1900	79.13	1,711.23	.....	.....	.....	.....	2.48	1 792.84
17, 1900	599 86	.....	11.41	.....	99 66	.....	20 54	731.47
17, 1900	1,727 98	.....	.....	.....	.....	.....	35.40	1,763 47
18, 1900	6,523.92	.....	.....	.....	.....	.....	224.81	6,748 73
17, 1900	335 22	1,823.04	.....	.....	79 40	.....	11 44	2,249.10
18, 1900	260.02	.....	.....	.....	.....	.....	7.85	267.87
19, 1900	144 04	1,940.04	.....	.....	73.99	.....	4.94	2,163.01
17, 1900	220 11	.....	.....	.....	.....	.....	7.60	227.71
17, 1900	1,235.03	.....	.....	.....	.....	.....	18.43	1,254.36
17, 1900	5,424.88	1,627.20	.....	.....	59.28	.....	186 94	7,298 30
17, 1900	820.36	.....	.....	.....	.....	.....	28.23	848.59
18, 1900	316.49	.....	.....	.....	.....	.....	10 48	326.97
Total....	$27,717.43	$10,429 08	$ 12.02	$ .54	$ 419 89	.....	$ 849.29	$39,428.25

PAGE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tota
Jan. 17, 1901	$ 86.35	.....	.....	.....	.....	.....	$ 2.95	.....	$ 89
Feb. 18, 1901	632.70	$1,613.20	$ 16.55	$ 15.79	$ 119.96	.....	24.02	$ 22.42	2,444
Mar. 18, 1901	1,931.86	.....	.....	.....	.....	.....	48.97	48.25	2,032
April 17, 1901	5,894.82	.....	.....	.....	.....	.....	226.53	225.52	6,346
May 17, 1901	547.21	1,648.80	.....	.....	67.24	.....	21.01	20.82	2,305
June 17, 1901	475 91	.....	.....	.....	.....	.....	16.41	9 52	501
Total	$ 9,571 85	$3,262 00	$ 16.55	$ 15 79	$ 187.20	.....	$ 339.89	$ 326 53	$13,719

TABLE No. 75—PALO ALTO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tota
July 14, 1899	$ 96.59	.....	.....	.....	.....	.....	$ 3 02	$ 9
Aug. 17, 1899	94.39	$ 537.20	.....	.....	$ 9.78	.....	2.95	64
Sept. 16, 1899	202 80	.....	.....	.....	.....	.....	6.35	20
Oct. 17, 1899	3,800 48	.....	.....	.....	.....	.....	104.83	3,90
Nov. 15, 1899	656 41	537.60	.....	.....	7.24	.....	20.19	1,22
Dec. 15, 1899	273 00	.....	.....	.....	.....	.....	8.53	28
Jan. 15, 1900	160 86	.....	.....	.....	.....	.....	5.13	16
Feb. 16, 1900	238.04	586.00	.....	.....	23.37	.....	8 17	85
Mar 15. 1900	427.12	.....	.....	.....	.....	.....	14.77	44
April 17, 1900	4,017.02	.....	.....	.....	.....	.....	123.32	4,14
May 15, 1900	138.79	607.60	.....	.....	22.76	.....	4.79	77
June 18, 1900	209.17	.....	.....	.....	.....	.....	7 01	21
July 13, 1900	85 56	.....	.....	.....	.....	.....	2.96	8
Aug. 14, 1900	117 10	640.80	.....	.....	.....	.....	4.04	76
Sept. 14, 1900	273.08	.....	1.06	.....	12.99	.....	9 39	29
Oct. 15, 1900	3,291.84	.....	.....	.....	.....	.....	98.33	3,39
Nov. 15, 1900	499 70	.....	.....	.....	.....	.....	17.22	51
Dec. 15, 1900	371 29	536.00	.....	.....	13 24	.....	12.26	93
Total	$14,953.22	$ 3,445.20	$ 1 06	.....	$ 89.38	.....	$ 453.26	$18,94

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	Tota
Jan. 14, 1901	$ 80.62	.....	.....	.....	.....	.....	$ 2.69	.....	$ 8
Feb. 14, 1901	229.48	$ 425.20	.....	.....	$ 27.94	.....	8.83	$ 8.87	70
Mar. 15, 1901	578.20	.....	.....	.....	.....	.....	22.21	21.03	62
April 18, 1901	3,662.01	.....	.....	.....	.....	.....	126 75	127.79	3,91
May 15, 1901	218 65	431.20	.....	.....	.....	.....	8.41	8.36	66
June 17, 1901	145.02	.....	.....	.....	.....	.....	5.33	3.48	15
Total	$ 4,913 98	$ 856.40	.....	.....	$ 27.94	.....	$ 174 22	$ 169 53	$ 6,14

TABLE No. 76—PLYMOUTH COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
12, 1899	$ 252.78	.....	.....	.....	.....	.....	$ 7.76	$ 260.54
ust 5, 1899	110.86	$ 1,215.50	.....	$ 29.61	$ 42.20	.....	3.41	1,401.58
6, 1899	1,868.06	36.00	.....	.....	.....	.....	13.47	1,917.53
ber 25, 1899	6,307.33	1,213.80	.....	.....	9.12	.....	197.02	7,727.27
18, 1899	917.60	.....	.....	.....	.....	.....	28.06	945.66
16, 1899	558.22	.....	.....	.....	.....	.....	17.36	575.58
18, 1899	17.50	.....	.....	.....	.....	.....	.....	17.50
22, 1899	282.50	.....	.....	.....	.....	.....	.....	282.50
ary 8, 1900	387.71	.....	.....	.....	.....	.....	12.10	399.81
12, 1900	518.66	1,218.70	.....	.....	.....	.....	5.28	1,742.64
16, 1900	5.28	.....	.....	.....	.....	.....	12.68	17.96
ch 9, 1900	1,527.87	.....	.....	.....	40.33	.....	52.65	1,620.85
l 21, 1900	9,277.94	1,207.69	.....	.....	28.19	.....	260.95	10,774.77
9, 1900	474.96	.....	.....	.....	.....	.....	16.27	491.23
7, 1900	275.42	.....	.....	.....	.....	.....	9.24	284.66
9, 1900	210.64	.....	.....	.....	43.54	.....	7.25	261.43
ust 6, 1900	136.46	1,170.43	.....	.....	.....	.....	4.61	1,311.50
10, 1900	2,131.36	.....	.....	.....	.....	.....	14.51	2,145.87
ber 16, 1900	4,000.00	.....	.....	.....	.....	.....	.....	4,000.00
ber 20, 1900	1,453.07	1,200.40	.....	.....	22.88	.....	187.98	2,864.33
17, 1900	960.95	.....	.....	.....	.....	.....	33.08	994.03
13, 1900	489.73	....	.....	.....	.....	.....	16.63	506.36
Total.....	$32,164.90	$ 7,262.52	....	$ 29.61	$ 186.26	.....	$ 900.31	$40,543.60

ate of yment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
10, 1901	$ 193.48	.....	.....	.....	.....	.....	$ 6.62	.....	$ 200.10
9, 1901	374.33	$1,322.00	.....	$ 25.55	$ 45.48	.....	14.27	$ 13.82	1,795.45
14, 1901	3,262.43	.....	.....	.....	.....	.....	67.64	67.32	3,397.39
il 17, 1901	5,000.00	.....	.....	.....	.....	.....	.....	.....	5,000.00
il 25, 1901	2,193.35	1,298.00	.....	.....	22.26	.....	276.59	275.83	4,066.03
6, 1901	451.72	.....	.....	.....	.....	.....	17.29	17.20	486.21
10, 1901	172.22	.....	.....	51.69	.....	.....	6.84	6.56	237.31
Total..	$11,647.53	$2,620.00	.....	$ 77.24	$ 67.74	.....	$ 389.25	$ 380.73	$15,182.49

TABLE No. 77—POCAHONTAS COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
7, 1899	$ 47.48	.....	.....	.....	.....	.....	$ 1.49	$ 48.97
17, 1899	90.11	.....	.....	.....	.....	.....	2.81	92.92
11, 1899	.....	$1,386.00	.....	.....	$ 28.09	$ 80.00	.....	1,494.09
18, 1899	98.24	.....	.....	.....	....	.....	3.07	101.31
27, 1899	5,462.23	.....	.....	.....	.....	.....	123.64	5,585.87
21, 1899	333.25	.....	.....	.....	.....	.....	10.42	343.67
14, 1899	189.30	.....	.....	.....	.....	.....	5.90	195.20
15, 1900	361.80	.....	.....	.....	.....	.....	12.19	373.99
30, 1900	.....	420.80	.....	.....	19.59	40.00	.....	480.39
10, 1900	248.40	.....	.....	.....	.....	.....	8.65	257.05
ch 8, 1900	700.73	.....	.....	.....	.....	.....	24.16	724.89
il 17, 1900	6,079.57	.....	.....	.....	.....	.....	158.40	6,237.97
10, 1900	165.00	.....	.....	.....	.....	.....	5.65	170.65
e 16, 1900	684.21	.....	.....	.....	.....	.....	22.68	706.89
9, 1900	117.12	.....	.....	.....	.....	.....	4.00	121.12
. 20, 1900	75.00	.....	.....	.....	.....	.....	2.60	77.60
t. 7, 1900	203.28	.....	.....	.....	.....	.....	7.00	210.28
. 17, 1900	3,588.32	.....	.....	.....	.....	.....	123.94	3,712.26
. 14, 1900	172.58	.....	.....	.....	.....	.....	5.76	178.34
. 6, 1900	1,055.19	.....	.....	.....	.....	.....	8.45	1,063.64
. 19, 1900	687.80	.....	.....	.....	.....	.....	.....	687.80
Total	$20,359.61	$1,806.80	.....	....	$ 47.68	$ 120.00	$ 530.81	$22,864.90

POCAHONTAS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University	State College	To
Jan. 23, 1901	$ 777.61	.....	.....	.....	.....	.....	$ 21.33	.....	$ 7
Feb. 11, 1901	341.38	.....	.....	.....	.....	.....	12.92	10 95	3
Mar. 13, 1901	949.67	.....	.....	.....	.....	.....	36 41	35.41	1,0
April 17, 1901	5,664.69	.....	.....	.....	.....	.....	166.43	164.00	5,9
May 14, 1901	200.56	.....	.....	.....	.....	.....	7.59	6.56	2
June 17, 1901	222.76	.....	.....	.....	.....	.....	6.42	2.99	2
Total..	$8.156 67	.....	.....	.....	.....	.....	$ 251.10	$219.91	$8.6

TABLE No. 78—POLK COUNTY.

Date of Payment.	State	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tot
July 18, 1899	$ 906.64	.....	.....	.....	.....	$ 160.65	$ 28 67	$ 1,0
August 12, 1899	850.43	$ 70.63	.....	$ 35.86	$ 199.77	160.00	26 14	1,3
Sept 18, 1899	1,409 52	.....	.....	.....	.....	.....	44.12	1,4
Nov. 6, 1899	23,795 22	2,916.40	.....	.....	.....	278 39	829.07	27,8
Dec. 4, 1899	2,257.73	.....	.....	.....	.....	.....	70.18	2,3
January 2, 1900	1,994 45	2,891.10	.....	.....	109.29	240.00	49 29	5,2
January 29, 1900	1,808.20	.....	.....	.....	.....	.....	55.86	1,8
Feb. 26, 1900	1,164 17	.....	.....	.....	.....	136.66	39 67	1,3
Mar. 22, 1900	2,731 38	.....	.....	.....	.....	.....	93.87	2,8
May 10, 1900	19,983 00	.....	.....	.....	.....	.....	787.21	20,7
May 31, 1900	855.74	2,826.60	.75	.....	241.79	560 00	29.35	4,5
June 20, 1900	625.85	3,018.50	.....	.....	184.52	140.00	21 40	3,9
July 16, 1900	585.74	.10	.....	.....	.....	140.00	20.18	7
August 14, 1900	546.71	2,870.34	2.71	.....	195.42	140.00	18.45	3,7
Sept. 13, 1900	1,035.97	.....	.....	43.45	.....	.....	35.6	1,1
Nov. 14, 1900	20,372.47	.....	.....	.....	.....	263 23	702.48	21,3
January 2, 1901	1,333 24	.....	.....	.....	100.64	260.00	134.39	1,8
Total.	$82.256 46	$14.593 67	$ 3 46	$ 79 31	$ 1,031.43	$ 2,478.93	$ 2.985.97	103.4

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Feb 1, 1901	$ 1,562.62	$ 36.00	.....	.....	.....	$ 130.00	$ 52.86	.....	$ 1,7
Feb. 23, 1901	1,367.91	.....	$ 16.50	$ 60.48	$ 237.50	137.74	51 34	$ 42.03	1,9
Mar. 30, 1901	2,584.40	2,730 12	.....	.....	.....	150.00	97.67	81.28	5,6
May 13, 1901	15,721 98	.....	.....	.....	125.94	150.00	707.56	691.51	17,3
May 25, 1901	4,236.71	.....	.....	.....	.....	.....	162.20	156.10	4,5
June 21, 1901	802 27	.....	.....	.....	.....	.....	29.94	23 99	8
Total	$26.275 80	$2,766 12	$ 16 50	$ 60.48	$ 363 44	$ 567.74	$1.101.61	$ 094 91	$32.1

TABLE No. 79—POTTAWATTAMIE COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
15, 1899	$ 726.81	$ 2,413.73	.....	$ 38.85	$ 149.49	$ 90.00	$ 44.70	$ 3,463 58
st 22, 1899	524.3-	.....	.....	.....	.....	.....	16.40	540 74
12, 1899	716.41	.....	....	.....	.....	.....	22.40	738.81
1, 1899	13,736.45	.....	.....	.....	.....	.....	451.23	14,187.68
20, 1893	836.16	.....	.....	.....	.....	.....	26.13	862.29
8, 1899	989.70	.....	.....	.....	.....	.....	28.15	1,017.85
6, 19 0	1,112.42	.....	....	.....	.....	.....	34 76	1,147.18
8, 1900	692.20	.....	.....	....	.....	.....	23.87	716 07
h 9, 1900	1,695.76	.....	..	.....	.....	.....	58.47	1,754 23
1, 1900	15,247.98	.....	.....	.....	.....	.....	525 79	15,773.77
14, 1900	672 75	.....	....	.....	.....	.....	23.20	695 95
9, 1900	271 70	.....	.....	.....	.....	.....	9.37	281.07
3, 1900	....	5,282.96	4.00	15,14	346 49	360.00	.....	6,008 59
12, 190	637 95	.....	.....	.....	.....	.....	22.00	659 95
st 9, 1900	330.66	.....	.....	.....	.....	.....	11.40	342 06
13, 1900	660.45	.....	.....	.....	.....	.....	22.77	683.22
24, 1900	11,287.68	.....	.....	.....	.....	.....	404.20	11,691.88
23, 1900	758.12	.....	.....	.....	.....	.....	26.15	784 27
11, 1900	959.16	.....	.....	.....	.....	.....	33.08	992 24
Total.....	$51,856.70	$ 7,696.69	$ 4.00	$ 53.90	$ 495.98	$ 450.00	$ 1,784 07	$62,341.43

ate of ment.	State.	Insane	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University	State College	Total.
12, 1901	$ 892 78	...	.....	.....	....	.....	$ 28.51	.....	$ 921.29
11, 1901	712.64	.....	.....	.....	....	...	24.69	$ 24.69	762.02
11, 1901	1,296.32	.....	.....	.....	.....	.....	63.94	63.94	1,424.20
1, 1901	14,689 48	.....	.....	...	.....	.....	563.59	563.59	15,816 66
16, 1901	482.59	.....	.....	...	.....	.....	18.14	18 14	518 87
10, 1901	164.42	.	.....	.....	.....	.....	6 29	6 29	177 00
14, 1901	.....	$4,831.00	.....	†112.73	$ 415 45	$ 261.49	.....	.....	5,620.67
Total..	$18.238 23	$4,831.00	.....	$112.73	$ 415.45	$ 261.49	$ 705.16	$ 676.65	$25,240.71

TABLE No. 80—POWESHIEK.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
17, 1899	$ 142.50	.....	.....	.....	.....	.....	$ 4.44	$ 146.94
st 15, 1899	136.64	.....	.....	.....	.....	.....	4.24	140.88
18, 1899	377.98	.....	.....	.....	.....	.....	11.73	389.71
ber 17, 189	6,857.81	$ 1,780.80	$ 1.16	$ .40	$ 24.87	.....	202.58	8,867.62
21, 1899	783 98	.....	.....	.....	.. .	.....	24.48	808.46
16, 1899	248 70	.....	.....	.....	.....	.....	7.55	256 25
10, 1900	141.88	.....	.....	.....	.....	.....	4.48	146.36
12, 1900	189.42	.....	.....	.....	.....	.....	6 66	196 08
h 16, 1900	598.96	.....	.....	.....	.....	.....	20.70	619.66
18, 1900	8,645.26	.....	.....	.....	.....	.....	284.10	8,929.36
12, 1900	249.88	.....	.....	.....	.....	.....	8.65	258 53
9, 1900	151 04	.....	..	.....	.....	.....	5.11	156.15
14, 1900	117.20	..	.....	.....	.....	.....	3.94	121.14
st 16, 1900	143 03	2,750.83	7.21	.....	60.88	.....	4.93	2 966.88
18, 1900	336.36	.....	.....	.....	.....	.....	11 69	348 05
ber 17, 1900	6,400 76	.....	.....	.....	.....	.....	206.78	6,607.54
17, 1900	515.93	.....	.....	.....	.....	.....	17 79	533 72
17, 1900	233.47	.....	.....	.....		.....	7 36	240 83
Total.....	$26.270.80	$ 4.531 63	$ 8.37	$ .40	$ 85.75	..	$ 837 21	$31 734.16

POWESHIEK COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Jan. 16, 1901	$ 178 34	.....	.....	.....	.....	.....	$ 6.15	....	$ 18
Feb. 16, 1901	490 98	.....	.....	.....	.....	.....	11 10	$ 11 07	51
Mar 18, 1901	863 70	$1,396 18	.....	.....	.....	.....	40.38	40.38	2,34
April 17, 1901	7,758.20	.....	.....	.....	.....	.....	284 43	284 16	8,32
May 17, 1901	258.38	.....	.....	.....	.....	.....	9.88	9.26	27
June 18, 1901	119.91	....	.....	.....	.....	.....	4.60	4.60	12
Total.. ..	$ 9,660 51	$1,396.18	....	.....	.	....	$ 356 45	$ 349.47	$11,77

TABLE No. 81—RINGGOLD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tot
July 15, 1899	$ 228.55	.....	.....	.....	.....	.....	$ 6.89	$ 23
Aug. 15, 1899	102.01	$ 390.00	.....	.....	$ 11.60	.....	3.01	50
Sept. 15, 1899	463.31	.....	.....	.....	.....	.....	14.50	47
Oct. 19, 1899	4,105.49	.....	.....	.....	.....	.....	110.72	4,21
Nov. 17, 1899	907 34	.....	.....	.....	.....	.....	28.21	93
Dec. 18, 1899	478.29	.....	.....	.....	.....	.....	14.08	49
Jan. 17, 1900	278.81	442.00	.....	.....	31.05	.....	7.63	75
Feb. 16, 1900	346 38	.....	.....	.....	.....	.....	11 06	35
March 15, 1900	615.63	.....	.....	.....	.....	.....	20.71	63
April 23, 1900	4,435 92	460 63	.....	.....	21 58	.....	125.35	5,04
May 16, 1900	179.61	.....	.....	.....	.....	.....	5.60	18
June 15, 1900	163.03	418.16	.....	.....	9.72	.....	5.3	59
July 14, 1900	170.47	442.43	.....	.....	19.96	.....	5.98	63
Aug. 15, 1900	119.57	.....	.....	.....	.....	.....	3.92	12
Sept. 15, 1900	1,167.33	.....	.....	.....	.....	.....	13 16	1,18
Oct. 15, 1900	3,226.34	424.80	.....	.....	17.19	.....	111 08	3,77
Nov. 16, 1900	877.54	.....	.....	.....	.....	.....	29.84	90
Dec. 17, 1900	336.75	.....	.....	.....	.....	.....	11.19	34
Total.....	$18,202.37	$ 2,578.02	.....	.....	$ 111.10	.....	$ 528.29	$21,4

Date of Payment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	Tot
Jan. 16, 1901	$ 159.77	.....	.....	.....	$ 55.55	.....	$ 5.17	.....	$ 22
Feb. 15, 1901	324.55	$ 445.20	.....	.....	.....	.....	12.27	$ 11.76	79
Mar 15, 1901	2,131 82	.....	.....	.....	.....	.....	28 08	27.93	2,18
April 18, 1901	3,255.87	508.40	.....	.....	18.58	.....	125 05	124.72	4,03
May 15, 1901	263.07	.....	.....	.....	.....	.....	10.07	9 97	28
June 25, 1901	97.07	.....	.....	.....	.....	.....	3.63	3 63	10
Total....	$ 6,232 15	$ 953.60	.....	.....	$ 74.13	.....	$ 184.27	$ 178 01	$ 7,62

TABLE No. 82—SAC COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
Oct. 2, 1899	$ 513.69	$ 585.00	.....	.....	.....	.....	$ 16.90	$ 1,115.59
Dec. 1, 1899	5,722.94	585.00	.....	.....	.....	.....	192.04	6,499.98
Dec. 18, 1899	387 45	.....	.....	.....	.....	$ 20.00	11.22	418.67
Dec. 28, 1899	314.98	.....	.....	.....	.....	.....	9.44	324.42
Jan. 17, 1900	420.53	594 97	.....	.....	.....	.....	11.99	1,027.49
Feb. 16, 1900	185.14	.....	.....	.....	.....	.....	6.19	191.33
March 16, 1900	678.60	.....	.....	.....	.....	.....	23.42	702.08
April 25, 1900	5,205 70	.....	.....	.....	.....	.....	193 99	5,399.09
May 17, 1900	155.65	.....	.....	.....	.....	.....	5.29	160.94
June 14, 1900	215.41	.....	.....	.....	.....	.....	7.73	243.14
July 14, 1900	72.34	.....	.....	.....	.....	.....	2.47	74.81
Aug. 20, 1900	85 02	.....	.....	.....	.....	.....	2.71	87.73
Sept. 5, 1900	.....	1,198.18	.....	.....	.....	.....	.....	1,198.18
Sept. 17, 1900	264.80	.....	.....	.....	.....	.....	9.22	274.02
Oct. 26, 1900	4,736.00	714.40	.....	.....	.....	.....	177.76	5,628 16
Nov. 16, 1900	312.95	.....	.....	.....	.....	.....	10 77	323.72
Dec. 17, 1900	210.59	.....	.....	.....	.....	.....	7.24	217.83
Total.....	$19,501.85	$ 3,677.55	.....	.....	.....	$ 20 00	$ 688 38	$23,887.78

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Jan 21, 1901	$ 177.50	$ 690.00	.....	.....	.....	.....	$ 5.84	.....	$ 873.34
Feb. 18, 1901	139.36	.....	.....	.....	.....	.....	5.35	$ 5.35	150.06
Mar. 16, 1901	201 61	.....	.....	.....	.....	.....	26.41	26.41	254.43
April 25, 1901	5,555.30	643 20	.....	.....	.....	.....	213.68	213.68	6,625.86
May 21, 1901	142.48	.....	.....	.....	.....	.....	5.45	5 45	153.38
June 21, 1901	353.58	.....	.....	.....	.....	.....	12.38	4.92	370.88
Total..	$ 6,569.83	$1,333.20	.....	.....	.....	.....	$ 269.11	$ 255.81	$ 8,427.95

TABLE No. 83—SCOTT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 18, 1899	$ 988 55	.....	$ 1.50	$ 23.00	.....	$ 606.67	$ 30.89	$ 1,650 61
August 17, 1899	295.64	.....	.....	.....	.....	.....	9.23	304 87
Sept 18, 1899	1,164.82	.....	.....	.....	$ 132 91	565.00	36.40	1,899.13
October 18, 1899	8,214.25	$ 2,875.20	.....	.....	.....	289 67	338.81	11,717.93
Nov. 18, 1899	833.78	.....	.....	.....	.....	.....	26.07	859.85
Dec. 18, 1899	941.58	2,820.40	.....	.....	71.88	308.00	26.86	4,168.72
January 20, 1900	326.46	.....	.....	.....	.....	.....	10.25	336.71
Feb. 19, 1900	525.15	.....	.....	.....	.....	602.26	18.11	1,145.52
March 17, 1900	2,133.60	.....	.....	.....	95 12	.....	71.73	2,300.45
April 21, 1900	16,792.21	.....	.....	.....	.....	600.00	668.85	18,061.06
May 17, 1900	885 65	.....	.....	.....	.....	.....	30.54	916.19
June 19, 1900	709.12	5,704.40	.....	.....	154.35	890.67	24.45	7,482.99
July 19, 1900	551.22	.....	.....	.....	.....	.....	19.01	570.23
August 16, 1900	276.84	.....	.....	.....	.....	290.00	9 55	576 39
Sept. 18, 1900	502.84	3,080.53	.....	20.75	86.13	290.00	17.33	3,997.58
October 18, 1900	7,014 00	.....	.....	.....	.....	290.00	331.68	7,635 68
Nov. 17, 1900	833.18	.....	.....	.....	.....	288.06	28.72	1,149.96
Dec. 19, 1900	875.04	3,214.57	.....	.....	87.05	531.61	28.47	4,736 74
Total.	$43,863.93	$17,695.10	$ 1.50	$ 43.75	$ 627.44	$ 5,551.94	$ 1,726.95	$69,510 61

SCOTT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf	Feeble-Minded.	Orphans' Home.	State University.	State College	Total
Jan. 17, 1901	$ 223.23	.....	.....	.....	.....	.....	$ 7.62	....	$ 230.
Feb. 18, 1901	725.55	.....	.....	.....	.....	.....	27.90	$ 27.90	781.
Mar. 19, 1901	2,292.43	$3,176.22	$ 1.30	$ 30.52	$ 165 66	$ 520.00	88.17	88.17	6,362.
April 22, 1901	15,678.65	.....	.....	.....	.....	.....	697.79	697 79	17,074.
May 17, 1901	584 23	.....	.....	.....	.....	520.00	22 47	22.47	1,149
June 18, 1901	463.64	3,178.80	.	.....	69.17	444.52	17.53	15 14	4,188.
Total ..	$19,967.73	$6,355.02	$ 1.30	$ 30.52	$ 234.83	$ 1,484.52	$ 861.48	$ 851.47	$29,786.

TABLE No. 84—SHELBY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total
July 13, 1899	$ 153.32	.....	.....	.....	$ 18.12	$ 80.00	$ 4 79	$ 256.
Aug. 5, 1899	163.30	.....	.....	.....	.....	.....	5.11	168
Sept. 9, 1899	426 09	.....	.....	.....	.....	.....	13 31	439
Oct. 21, 1899	5,130.45	$ 1,100.00	.....	.....	.....	40.00	174.34	6,444
Nov. 16, 1899	549.76	.....	.....	.....	.....	.....	17 19	566
Dec. 8, 1899	204.87	.....	.....	.....	13.09	.....	6.41	224
Jan. 10, 1900	162.85	.....	.....	.....	.....	.....	4.42	167
Feb. 12, 1900	211.54	.....	.....	.....	10.75	.....	7.30	229
March 6, 1900	641.51	.....	.....	.....	.....	.....	22.12	663
April 14 1900	4,930.68	1,500.00	.....	.....	19.68	.....	186.94	6,637
May 9, 1900	255.22	.....	.....	.....	.....	.....	8.79	264
June 11, 1900	164.88	.....	.....	.....	.....	.....	5.47	170
July 9, 1900	111.21	.....	.....	.....	22.60	.....	3.88	138
Aug. 14, 1900	146,18	.....	.....	.....	.....	.....	5 04	151
Sept. 14, 1900	336 72	.....	.....	.....	.....	.....	11.62	348
Oct. 16, 1900	4,036.79	1,000.00	.....	.....	.....	.....	156.14	5,192
Nov. 15, 1900	564.01	.....	.....	.....	.....	.....	19 45	583
Dec. 10, 1900	112.84	.....	.....	.....	.....		3.78	116
Total.	$18,303.22	$ 3,600.00	..	.....	$ 84.24	$ 120.00	$ 656.10	$22,763

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total
Jan. 14, 1901	$ 116.61	.....	.....	.....	.....	.....	$ 3 78	.....	$ 120
Feb. 9, 1901	304 08	.....	.....	.....	.....	.....	11.69	$ 11.69	327
Mar. 13, 1901	833 03	.	.....	.....	.....	.....	32 03	32 03	897
April 12. 1901	4,419 26	$1,500.00	.....	$ 4.80	$ 57.71	.....	187.13	187.13	6,356
May 15, 1901	295.31	.....	.....	.	.....	.....	11.35	11.35	318
June 6, 1901	170 09	.....	.	.	.....	.....	6.40	5.46	181
Total..	$ 6,138 38	$1,500.00	.....	$ 4.80	$ 57.71	.....	$ 252.38	$ 247.66	$ 8,200

TABLE No. 85—SIOUX COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
Aug. 12, 1899	$ 552.67	.....	.....	.....	.....	.....	$ 17.30	$ 569.97
Sept. 9, 1899	579 24	.....	.....	.....	.....	.....	18.10	597 34
Oct. 25, 1899	8,020.13	.....	.....	.....	.....	.....	180.00	8,200.13
Dec. 14, 1899	1,489.73	.....	.....	.....	.....	.....	43.40	1,533.13
Dec. 21, 1899	.....	$ 3,026.91	.....	$ 7.40	$ 52.19	.....	.....	3,086.50
Jan. 16, 1900	420 25	.....	.....	.....	.....	.....	13.13	433.38
March 5, 1900	1,550.16	.....	.....	.....	.....	.....	53.45	1,603.61
April 17, 1900	10,306 40	.....	.....	.....	.....	.....	262.75	10,569.15
June 14, 1900	596.85	.....	.....	.....	.....	.....	20.30	617.15
June 29, 1900	.....	1,608.17	.....	.....	16.54	.....	.....	1,624.71
July 10, 1900	269 93	.....	.....	.....	.....	.....	8 23	278.16
Aug. 2, 1900	93.68	.....	.....	.....	.....	.....	2 77	96.45
Sept. 15, 1900	569 03	.....	.....	.....	.....	.....	17.20	586.23
Oct. 16, 1900	7,306.37	.....	.....	.....	.....	.....	166 80	7,473.17
Nov. 22, 1900	958 59	.....	.....	.....	.....	.....	28 41	987.00
Dec. 17, 1900	282.88	.....	.....	.....	.....	.....	9 75	292.63
Total	$32 995.91	$ 4.635.08	..	$ 7.40	$ 68.73	.....	$ 841.59	$38.548.71

Date of Payment	State.	Insane.	Blind.	Deaf.	Feble-Minded.	Orphans' Home.	State University.	State College	Total.
Jan. 19, 1901	$ 895.71	.....	.....	.....	.....	.....	$ 24 75	.....	$ 920 46
Jan. 26, 1901	.....	$2.136.03	.....	$ 30.66	$ 51.83	.....	.....	.....	2,218.52
Feb. 8, 1901	562.12	.....	.....	.....	.....	.....	21.62	$ 21.62	605 36
Mar. 16, 1901	2,187.21	.....	.....	.....	.....	.....	78.12	78.12	2,343 45
April 34, 1901	8,304.53	.....	.....	.....	.....	.....	235.73	235.73	8,775.99
June 6, 1901	471.01	.....	.....	.....	.....	.....	15.30	15.30	501.61
Total.....	$12.420 58	$2.136 03	.....	$ 30.66	$ 51.83	.....	$ 375.52	$ 350 77	$15 365.39

TABLE No. 86—STORY COUNTY.

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
July 7, 1899	$ 138.37	.....	.....	.....	.....	$ 30.00	$ 4.28	$ 172 65
August 8, 1899	211.23	$ 36.00	$ .60	.....	$ 17.25	35.91	6.57	307.56
August 22, 1899	.....	985.20	.....	.....	.....	.....	.....	985.20
Sept. 11, 1899	462.48	.....	.....	.....	.....	23 23	14.46	500.17
October 23, 1899	6,586 17	1,017.60	.....	.....	5.80	20.00	202.46	7,832.03
Nov. 18, 1899	603 84	36 00	.....	.....	.....	20.00	18 68	678.52
January 15, 1900	159.48	.....	$ 7.46	.....	15.33	20 00	4.90	207.17
January 24, 1900	.....	1,061.60	.....	.....	.....	.....	.....	1,061.60
Feb. 14, 1900	274.72	.....	.....	.....	.....	20.00	9 39	304.11
March 10, 1900	998.11	.....	.....	.....	.....	.....	33.50	1,031.61
April 25, 1900	7,915.76	1,049.20	.....	.....	19.68	20.00	266 72	9,271 36
May 15, 1900	205.34	.....	.....	.....	.....	20.00	6.77	232.11
June 14, 1900	236.99	.....	.....	.....	.....	20 00	6 84	263.83
July 16, 1900	133.49	1,030 16	1.20	.....	5 58	20.00	4.23	1,194.66
August 13, 1900	99.91	.....	.....	.....	.....	20.00	3.50	123.41
Sept. 12, 1900	393.24	.....	.....	.....	.....	.....	10.21	403.45
Sept. 22, 1900	.....	.....	.....	.....	.....	20.00	.....	20.00
October 19, 1900	5,735.68	1,037.35	.....	.....	8.16	20 00	197.20	6,998.39
Nov. 17, 1900	753 64	.....	.....	.....	.....	20.00	25.55	799.19
Dec. 17, 1900	330 24	.....	.....	.....	.....	20.00	10 99	361.23
Total ...	$25.238 69	$ 6,253 11	$ .26	.....	$ 71.80	$ 349.14	$ 826 25	$32.748.25

STORY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Jan. 16, 1901	$ 142.05	.....	.....	$ 9.55	$ 22.02	$ 20.00	$ 4.67	.. ....	$ 198.
Jan. 28, 1901	....	$1,110.40	.... .	.....	.....	.....	.....	.....	1,110.
Feb. 16, 1901	522.61	.....	.....	.....	.....	20.00	18 47	$ 15.83	576.
Mar. 15, 1901	1,235.22	.....	.....	.. .	.....	20.00	46.87	45.11	1,347.
April 22, 1901	6,753.03	36.00	. .....	.....	18.76	20.00	258.66	257.55	7,344.
April 27, 1901	.....	1,046.00	.....	.....	.....	.....	.....	.....	1,046.
May 15, 1901	212 05	.....	.....	.....	.....	20.00	7.26	7.25	246
June 17, 1901	394.76	.....	.... .	.....	.....	20.00	12.71	8.92	436.
Total..	$ 9,259.72	$2.192 40	.	$ 9.55	$ 40.78	$ 120 00	$ 348.64	$ 334.66	$12,305

TABLE No. 87—TAMA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
July 13, 1899	$ 238.27	.....	.....	.....	.....	.....	$ 7.50	$ 245.7
August 9, 1899	194.62	.....	.....	.....	.....	.....	5.99	2 0.6
Sept. 20, 1899	665.18	... .	.....	.....	....	.. ....	20.96	686 1.
October 28, 1899	7,912.60	$ 658.co	.....	$ 19.77	$ 75.79	$ 133 33	250.51	9,050.0
Nov. 15, 1899	517.78	....	. .....	.....	.....	.....	16 18	533.9
Dec. 8, 1899	412.46	682.49	... ...	.....	19.60	.....	14 73	1,129 2
Dec. 18, 1899	295.99	.....	.....	.....	.....	....	9 32	305 3
Jan. 4, 1900	226 27	... .	.....	.....	....	.....	6.22	232.4
Feb. 16, 1900	534.99	409.20	.....	.....	81.54	40.00	18 62	1,084.3
March 22, 1900	1,323.33	.....	.....	....	.....	.....	45.40	1,368.7
May 25, 1900	9,282.27	....	.....	.. ...	.....	.....	326.82	9,609.0
July 30, 1900	580.34	.....	.....	.... ..	.....	.....	20.15	600.4
Sept. 15, 1900	769.18	463.20	.....	.....	45.58	50.00	26.40	1,354.3
Nov. 3, 1900	6,681,56	392.40	.... ..	.... ..	.....	.....	236.32	7,310.2
Dec. 19, 1900	728.76	....	.. ....	.....	.....	....	24.84	753.6
Total.....	$20.363.60	$ 2.605 29	..	$ 19.77	$ 222.51	$ 223.33	$ 1.02 .96	$34.464.4

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Mar. 7, 1901	$ 684.00	...	.....	.	.. ..	.....	$ 24.15	$ 16.85	$ 725.0
Mar. 27, 1901	1,672.88	$ 782.80	$ .70	$ 50.29	$ 100.83	$ 13.87	64.82	61.10	2,749.2
May 10, 1901	8,458.00	. ...	.....	... ..	.....	....	328.52	327 93	9,114.4
Total....	$10.814.88	$ 782.80	$ .70	$ 50.29	$ 100.83	$ 13.87	$ 417.49	$ 407.88	$12.588.7

TABLE No. 88—TAYLOR COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
7, 1890	$ 246.35	.....	.....	.....	.....	.....	$ 8.80	$ 255.15
7, 1899	197.49	.....	.....	.....	.....	.....	7.05	204.54
8, 1899	482.38	.....	.....	.....	.....	.....	17.23	499 61
13, 1899	3,653.65	$ 599 30	.....	$ 2 43	$ 17 79	.....	130.49	4,403 66
11, 1899	1,658 79	.....	.....	.....	.....	.....	59.25	1,718.04
5, 1990	204.02	.....	.....	.....	.....	.....	7 28	211 30
9, 1900	441.59	.....	.....	.....	.....	.....	15.24	456 83
8, 1900	988.50	.....	.....	.....	.....	.....	34.09	1,022 59
18, 1900	3.840.67	596.27	.....	.....	70 67	.....	116 86	4,624.47
10, 1900	1,317.35	.....	.....	.....	.....	.....	47.50	1,424 85
13, 190	122 67	601.03	.....	.....	.....	.....	4 23	727 93
24, 1900	429.96	.....	.....	.....	.....	.....	15 35	445.31
9, 1900	135 44	.....	.....	.....	.....	.....	4 67	140.11
8, 190	400.92	677.74	.....	2.65	24.14	.....	13.82	1,119 27
17, 1900	2,570.41	.....	.....	.....	.....	.....	88 63	2,659 04
15, 1900	2,093 08	.....	.....	.....	.....	.....	72.17	2,165.25
23, 1900	.....	588.40	.....	.....	16 97	.....	.....	605.37
14, 1900	369 53	.....	.....	.....	.....	.....	12 74	382 27
Total	$19,212.80	$3.062 74	.....	$ [illegible]	$ 129.57	.....	$ 655.40	$23,069.59

ate of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
16, 1901	$ 184.13	.....	.....	.....	.....	.....	$ 6.35	.....	$ 190.48
8, 1901	461 01	.....	.....	$16.29	$ 32.54	.....	17.69	17 48	545 01
8, 1901	962 11	$ 556.80	.....	.....	.....	.....	36.91	36.82	1,590 64
15, 1901	3.577 19	.....	.....	.....	16.13	.....	125 84	125.50	3,844 66
17, 1901	1,222 27	.....	.....	.....	.....	.....	46 99	46.95	1,316.21
17, 1901	145 58	477 20	.....	.....	.....	.....	5 59	5.56	633 93
Total .	$6,550 29	$1 034 00		$16 29	$ 48 67	.....	$ 239 37	$232 31	$8.120 93

TABLE No. 89—UNION COUNTY.

Date of ayment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
20, 1899	$ 194.04	.....	.....	.....	.....	.....	$ 5.94	$ 199.98
7, 1899	134.75	.....	.....	.....	$ 14.97	.....	4.09	153.81
9, 1899	632.82	$ 680.37	.....	.....	.....	.....	17.59	1,330.78
21, 1899	4,747.96	694.27	.....	.....	.....	.....	148 22	5,590.45
13, 1899	712.14	.....	.....	.....	.....	.....	22 36	734.50
13, 1889	409.18	.....	.....	.....	24.26	$ 60.00	12.14	505.58
10, 1900	230.11	.....	.....	.....	.....	.....	7.11	237 22
5, 1900	259.43	.....	.....	.....	36.20	10.00	9 07	314 70
12, 1900	646.19	.....	.....	.....	.....	.....	22.33	668.52
28, 1900	4,335 44	703.36	.....	.....	.....	.....	149 63	5,188.43
7, 1900	110.85	.....	.....	.....	.....	.....	3.76	114.61
14, 1900	224.31	894 67	.....	.....	34.66	34.33	5.28	1.193.25
9, 1900	203.58	.....	$ 4.77	.....	41.98	.....	7.06	257.39
9, 1900	104.02	699.91	.....	.....	.....	.....	3 62	807.55
6, 1900	350.10	.....	.....	.....	.....	.....	12.05	362.15
26, 1900	3,968.59	.....	.....	.....	.....	.....	135.30	4,103.89
13, 1900	397.37	.....	.....	.....	.....	.....	14.68	412.05
15, 1900	348.97	.....	.....	.....	.....	.....	11.76	360.73
17, 1900	.....	654.70	.....	.....	.....	.....	.....	654.70
19, 1900	84.52	.....	.....	.....	.....	.....	.....	84.52
Total	$18 094.37	$ 4,327.28	$ 4 77	.....	$ 152 07	$ 104.33	$ 501.99	$23,274 81

UNION COUNTY—CONTINUED.

Date of Payment.	State.	Insane	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	To
Jan. 12, 1901	$ 64.80	.....	.....	$ 4.90	.....	.....	$ 2.56	.....	$
Jan. 21, 1901	.....	$ 640.80	.....	.....	.....	.....	.....	.....	6
Feb. 8, 1901	331.33	.....	.....	.....	$ 77.37	.....	13.00	$ 12.10	4
Mar. 11, 1901	828.42	36.00	.....	.....	.....	.....	33 25	32.46	9
April 22, 190	3,819 19	677.20	.....	.....	.....	.....	146 57	144.82	4,7
May 6, 1901	190.03	36.00	.....	.....	.....	.....	8.09	7 84	2
June 7, 1901	84.19	.....	.....	.....	.....	.....	3.39	3.22	
Total.....	$ 5,317 96	$1,390 00	.....	$ 4.90	$ 77.37	.....	$ 206.05	$ 200.44	$ 7.1

TABLE No. 90—VAN BUREN COUNTY.

Date of Payment	State	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Tot
July 7, 1899	$ 118 95	.....	.....	$ 18 64	.....	.....	$ 7.95	$ 1
Aug 16, 1899	71.84	.....	.....	.....	$ 22.79	.....	2.22	1
Sept. 15, 1899	218.64	$ 294.00	.....	.....	.....	.....	14 6	5
Oct. 25, 1899	4,588 35	296 40	.....	.....	13.62	.....	143 21	5,0
Nov 17, 1899	375 79	.....	.....	.....	.....	.....	11.85	3
Dec 14, 1899	248.81	.....	.....	.....	.....	.....	7.59	2
Jan. 17, 1900	113.73	.....	.....	.....	16.50	.....	3 52	1
Feb. 12, 1900	498.44	290.80	.....	.....	.....	.....	17.12	8
March 15, 1900	1,198 40	.....	.....	.....	.....	.....	41.48	1,2
April 30, 1900	4,373.50	293 60	.....	.....	21.27	.....	157.75	4,8
May 16, 1900	111.89	.....	.....	.....	.....	.....	3.78	1
June 23, 1900	99 39	.....	.....	.....	.....	.....	3.19	1
July 19, 1000	128 06	282.46	.....	.....	24.29	.....	4.3	1
Sept. 13, 1900	261.67	.....	.....	.....	.....	.....	8.86	3
Oct 17, 1900	3,786 22	375.65	.....	.....	14.13	.....	130.30	4,2
Nov. 19, 1900	424 15	.....	.....	.....	.....	.....	14 58	4
Total.....	$16,617.83	$ 1,832 91	.....	$ 18 64	$ 112 60	.....	$ 578.38	$19.1

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Uuniversity.	State College	To
Jan. 7, 1901	$ 52.41	.....	.....	.....	.....	.....	$ 8.74	.....	$
Feb. 16, 1901	388.95	$ 386.60	.....	.....	$ 37.89	.....	14.87	$ 14.69	
Mar. 15, 1901	1,188.84	.....	.....	.....	.....	.....	45.78	45 52	1,
April 20, 1901	3,905.38	.....	.....	.....	22.63	.....	157 75	157.24	4,
June 6, 1901	243.29	296.00	.....	.....	.....	.....	8.94	8.65	
Total..	$ 5,778.87	$ 682.60	.....	.....	$ 60.52	....	$ 236.08	$ 226.10	$ 6.0

TABLE No. 91—WAPELLO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
5, 1899	$ 187 58	.....	.....	.....	.....	.....	$ 5.91	$ 193 49
3, 1899	261.21	.....	.....	.....	.....	.....	8 51	269.72
6, 1899	266.40	709.60	.....	$ 11.06	.....	.....	8.30	995.36
17, 1899	8,853.65	.....	.....	.....	.....	.....	284.29	9,137.94
13, 1899	943 90	740.40	.....	.....	.....	.....	29.83	1,714.13
7, 1899	498.98	.....	.....	.....	$ 75.21	.....	15.72	589.91
12, 1900	589 75	.....	.....	.....	.....	.....	17.62	607.37
7, 1900	641 10	665.20	.....	.....	39.91	.....	21 72	1 368 02
h 8, 1900	1,135 98	.....	.....	.....	.....	.....	38 94	1,174.92
16, 1900	6,600.28	.....	.....	.....	.....	.....	240 96	6,841.24
7, 1900	210.84	700.00	.....	.....	.....	.....	9 49	920.33
14, 1900	556 91	.....	.....	.40	32.23	.....	15.62	605 16
7, 1900	112.64	.....	.....	.....	.....	.....	3 86	116 50
6, 1900	100 31	760.36	.....	.....	41.92	.....	3.49	906.08
4, 1900	164.62	.....	.....	.....	.....	.....	5.66	170.28
17, 1900	6,072.76	.....	.....	.....	.....	.....	222 71	6,295.47
16, 1900	563.15	820 97	.....	.....	9.42	.....	19.39	1,412.93
17, 1900	300 46	.....	.....	.....	.....	.....	10 53	316 99
Total	$28,066.61	$4,396 53	....	$ 11.46	$ 198.69	.....	$ 962.55	$33,635.84

ate of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University	State College	Total.
14, 1901	$ 281.36	.....	.....	$ 6.49	$ 47.49	.....	$ 9.04	.....	$ 344.38
6, 1901	480.46	$ 837 01	.....	.....	.....	.....	18.20	16 69	1,352.42
22, 1901	1,164.44	.....	.....	.....	.....	.....	44 6.	42.92	1,251.96
15, 1901	5,837.98	.....	.....	.....	25.49	.....	239 31	237.34	6,360.12
6, 1901	209.13	936.80	.....	.....	.....	.....	7.08	7.53	1,161 44
10, 190.	121.97	.....	.....	.....	.....	.....	4 61	4 17	130.75
Total .	$8,115.34	$1,773 81	.	$ 6 49	$ 72.98	.....	$ 323.80	$308 65	$10,601.07

TABLE No. 92—WARREN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
15, 1899	$ 273.15	.....	.....	.....	.....	.....	$ 8.54	$ 281.69
8, 1899	274.24	.....	.....	$ 4.15	$ 138.89	.....	8 57	425 85
15, 1899	.....	$ 1,188.21	.....	.....	.....	.....	.....	1,188.21
15, 1899	460.33	.....	.....	.....	.....	.....	18.86	479.19
ber 16, 1899	4,924 33	1,182.57	.....	.....	.....	.....	153.89	6,260.79
18, 1899	1,049.73	.....	.....	.....	.....	.....	32 81	1,082.54
18, 1899	149.12	.....	.....	.....	.....	.....	4.66	153.78
20, 1900	393.47	1,170.34	.....	.....	.....	.....	9.11	1,572 92
7, 1900	810.00	.....	.....	.....	.....	.....	27.93	837.93
10, 1900	1,428.28	.....	.....	.....	.....	.....	49.25	1,477.53
25, 1900	4,981.13	.....	.....	.....	.....	.....	182.69	5,163.82
25, 1900	.....	1,195.60	.....	.....	.....	.....	.....	1,195.60
3, 1900	266.76	.....	.....	.....	.....	.....	9.20	275.96
22, 1900	376 39	.....	.....	.....	100 65	.....	6 59	483.63
13, 1900	269.05	.....	.....	.....	.....	.....	9 29	278.34
st 15, 1900	282 24	.....	.....	.....	.....	.....	9.72	291.96
13, 1900	564.65	.....	.....	.....	.....	.....	19.46	584 11
ber 16, 1900	4,077 30	2,294.47	.....	.....	.....	.....	145.20	6,516 97
12, 1900	528.47	.....	.....	.....	.....	.....	18 22	546.69
15, 1900	359 08	.....	.....	.....	.....	.....	12.38	371 46
Total.....	$21,467.72	$ 7,031 19	.....	$ 4.15	$ 239.54		$ 726 37	$29,468.97

WARREN COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	
Jan. 23, 1901	$ 105 66	.....	.....	.....	.....	.....	$ 2.89	.....	$
Feb. 13, 1901	707 04	$1,110.69	.....	.....	.....	.....	27.19	$ 27.19	
Mar. 13, 1901	1,351 34	.....	.....	.....	.....	.....	51.97	51 97	
April 26, 1901	4,804.69	1,176.00	.....	.....	.....	.....	189 90	189 90	
May 17, 1901	357.37	.....	.....	.....	.....	.....	13.78	13.78	
June 18, 1901	302.27	.....	.....	.....	.....	.....	.....	.....	
June 21, 1901	.....	.....	.....	$ 15.13	$ 64.95	.....	.....	.....	
Total ...	$ 7,628 37	$2,286.69	...	$ 15.13	$ 64.95	.	$ 285.73	$ 282.84	$

TABLE No. 98—WASHINGTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	
July 11, 1899	$ 202.02	.....	.....	.....	.....	.....	$ 6 31	$
Aug. 10, 1899	152 93	.....	$ .41	.....	.....	.....	4.78	
Sept. 11, 1899	500.16	$ 766.40	.....	.40	$ 9.41	.....	15.63	
Oct. 21, 1899	6,322 33	.....	.....	.....	.....	.....	197.57	
Nov. 18, 1899	799.56	676.40	.....	.....	.....	.....	24 98	
Dec. 11, 1899	341.98	.....	.....	.....	.....	.....	10.69	
Jan. 16, 1900	239.31	.....	6.69	.....	7.52	.....	7.48	
Feb. 16, 1900	1,176.52	7.46	.....	.....	4.12	.....	40.57	
Mar. 10, 1900	1,299.10	.....	.....	.....	.....	.....	44 79	
April 20, 1900	8,153.76	.....	.....	.....	.....	.....	281.16	
May 11, 1900	236.19	729.20	.....	.....	.35	.....	8.14	
June 14, 1900	72.82	.....	.....	.....	.....	.....	2.51	
July 14, 1900	133 50	.....	.....	.....	.....	.....	4.60	
Aug. 10, 1900	132 31	.....	.40	.....	2 31	.....	4.56	
Sept. 14, 1900	356 97	808.23	.....	.....	.....	.....	12.31	
Oct. 23, 1900	5,543.66	.....	.....	.....	.....	.....	191.16	
Nov. 19, 1900	712.25	923.16	.....	.....	5.85	.....	24.56	
Dec. 10, 1900	284.23	.....	.....	.....	.....	.....	9.80	
Total.....	$26,659 60	$ 4,649.39	$ 7.50	.40	$ 29 56	.....	$ 891.60	$3

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	
Jan. 23, 1901	$ 318.36	.....	$ 9.33	.....	$ 9.70	.....	$ 10 98	.....	$
Feb. 18, 1901	921.27	.....	.....	.....	.....	.....	34 90	34.80	
Mar. 22, 1901	1,495.53	840.52	.....	.....	.....	.....	57.45	57.27	
April 24, 1901	7,312.88	.....	.....	.....	.....	.....	282.06	281.06	
May 18, 1901	187.34	881.60	.....	.....	.....	.....	7.17	7.12	
June 17, 1901	205.66	.....	.....	.....	.....	.....	7.83	7 66	
Total .	$10,441.04	$1,722.12	$ 9.33		$ 9.70	.....	$ 400.39	$ 387.90	$

TABLE No. 94—WAYNE COUNTY.

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
10, 1899	$ 132.85	.....	.....	.....	.....	$ 70 00	$ 4 13	$ 206.98
9, 1899	120.52	$ 953 77	.....	.....	$ 13.19	70.00	3.66	1,161.14
14, 1899	1,348.28	.....	.....	.....	.....	135.16	15.63	1,499.07
16, 1899	4,372.30	.....	.....	.....	13.91	.....	136.00	4,522.21
16, 1899	757.69	985.84	.....	.....	.....	60.00	23.32	1,826.85
12, 1899	200.39	.....	.....	.....	.....	60.00	8 02	328.41
5, 1900	117.58	.....	.....	.....	.....	.....	2 28	119.86
10, 1900	570.25	746.21	.....	.....	27.38	180.00	19.37	1,543.21
12, 1900	591.70	.....	.....	.....	.....	60.00	20.28	671.98
16, 1900	6,075.69	.....	.....	.....	25.55	.....	158.23	6,259.47
10, 1900	185.29	.....	.....	.....	.....	.....	6.39	191.68
17, 1900	99.23	.....	.....	.....	.....	.....	3.47	102.70
9, 1900	70.56	.....	.....	.....	.....	.....	2.42	72.98
11, 1900	105 31	.....	.....	.....	.....	.....	3 63	108 94
13, 1900	329 96	784.77	.....	.....	14.35	157 10	11.37	1,297.55
20, 1900	5,378.27	691.60	.....	.....	.....	.....	134 43	6,204.30
17, 1900	639 91	.....	.....	.....	.....	.....	22.04	661.95
13, 1900	326 98	.....	.....	.....	.....	30 00	11.28	368 26
tal.....	$21,482.76	$ 4,102.19	.....	.....	$ 94.38	$ 822 26	$ 585 95	$27,147.54

of nt.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
1901	$ 52.88	$ 667.20	.....	.....	$ 41.16	$ 90.00	$ 1.54	.....	$ 852 78
1901	293.34	672.80	.....	.....	.....	30.00	11.25	$ 11.14	1,018.53
1901	2,521.79	.....	.....	.....	.....	60 00	26 51	26.40	2,634.70
1901	4,233.92	743.20	.....	.....	20.64	30 00	162.78	162 45	5,352.99
1901	217 48	.....	.....	.....	.....	30.00	8.33	8 21	264.02
1901	146 88	.....	.....	.....	.....	30 00	5 64	5.63	188 15
al ..	$ 7,466 20	$2,083.20	.....	.....	$ 61 80	$ 270.00	$ 216 05	$ 213.83	$10,311.17

TABLE No. 95—WEBSTER COUNTY.

cf ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
7, 1899	$ 318.62	$ 1,692.80	.....	.....	.....	.....	$ 9 96	$ 2,021.38
9, 1899	181.33	.....	.....	.....	.....	.....	5.67	187 00
6, 1899	306.75	.....	.....	.....	.....	.....	9 59	316.34
6, 1899	8,270.00	.....	.....	.....	.....	.....	259 00	8,529 00
5, 1899	363.32	1,790.80	.....	.....	15.57	.....	11.36	2,181 05
5, 1849	374 63	.....	.....	.....	.....	.....	11.07	385 70
3, 1900	482 45	.....	.....	.....	.....	.....	18 18	500 63
3, 1900	223 74	1,935.20	.....	.....	59.11	.....	7 71	2,223 76
5, 1900	600 36	.....	.....	.....	.....	.....	20 70	621.06
4, 1900	6,138 45	1,786 00	.....	.....	32 10	.....	211 67	8,168 22
2, 1900	2,221 03	.....	.....	.....	.....	.....	81 05	2,302 08
1, 1900	408 47	.....	.....	.....	.....	.....	13 84	422 31
2, 1900	143 93	1,799 20	.....	.....	.....	.....	49.63	1,992 76
5, 1900	93 35	.....	.....	.....	.....	.....	.....	93 35
2, 1900	185 95	.....	.....	.....	.....	.....	.....	185 95
5, 1900	6,375 00	1,790 80	.....	.....	15.57	.....	162 46	8,343 83
5, 1900	1,471 11	.....	.....	.....	.....	.....	85 17	1,556 28
1, 1900	446 92	.....	.....	.....	.....	.....	14 88	461.80
al ...	$28,605 41	$10,792.80	.....	.....	$ 122 35	.....	$ 971.94	$40,492.50

WEBSTER COUNTY—CONTINUED.

Date of Payment.	State.	Insane	Blind	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College
Jan. 15, 1901	$ 354 12	.....	.....	.....	.....	.....	$ 3 92	.....
Feb. 14, 1901	294 72	$3,840.20	.....		$ 52 21	.....	10 52	$ 10.52
Mar. 12, 1901	772 53	2.80	.	.....	8.34	.....	32.05	32.05
April 15, 1901	5,747.54	.....	.....	.....	.....	.....	57.47	57 47
May 14, 1901	1,802.38	.....	.....	.....	.....	.....	233.65	233 65
June 11, 1901	1,717.84	.....	.....	.....	.....	.....	61 68	26 57
Total..	$10,689 13	$3,852.00	.....	.....	$ 60.55	.....	$ 399 29	$ 360.26

TABLE No. 96 —WINNEBAGO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.
July 12, 1899	$ 132.03	.....	.....	.....	.....	.....	$ 4.16
Aug. 16, 1899	91.18	.....	.....	.....	.....	.....	2 86
Sept. 9, 1899	104.52	.....	.....	.....	.....	.....	3 30
Nov. 1, 1899	2,262.76	.....	.....	.....	.....	.....	70.71
Nov. 17, 1899	2,109.46	$ 696 40	.....	.....	.....	.....	7.01
Dec. 19, 1899	406.94	.....	.....	.....	.....	.....	12.60
Jan. 13, 1900	163.55	712 00	.....	$ 29.07	$ 10.15	.....	4.83
Feb. 14, 1900	242 45	.....	.....	.....	.....	.....	7.90
March 19, 1900	294.20	.....	.....	.....	.....	.....	10.08
April 23, 1900	4,678 84	.....	.....	.....	.....	.....	46 58
May 21, 1900	1,459.27	658.00	1.00	.....	.....	.....	50 32
June 15, 1900	97 93	.....	.....	.....	.....	.....	3.16
July 16, 1900	138.74	.....	.....	.....	.....	.....	4.77
Aug. 16, 1000	93.96	.....	.....	.....	.....	.....	3.24
Sept. 19, 1900	135 08	682.80	.....	12 48	17.35	.....	4.62
Oct. 26, 1900	1,180 04	688 00	.....	.....	15 99	.....	40 69
Nov. 21, 1900	4,297.69	.....	.....	.....	.....	.....	53.80
Dec. 19, 1900	465 36	720.00	.....	.....	.....	.....	15 17
Total.	$17,754.00	$ 4,157.2[illegible]	$ 1.00	$ 41.55	$ 43.49	.....	$ 345.50

Date of Payment.	State.	Insane.	Blind	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College
June 17, 1901	$ 92.84	.....	.....	.....	.....	.....	$ 3.19	.....
Feb. 18, 1901	283.75	.....	.....	.....	.....	.....	10 34	$ 5.40
Mar. 21, 1901	369.62	.....	.....	.....	.....	.....	14 09	13 29
April 25, 1901	1,477.93	.....	.....	.....	.....	.....	56.73	56 21
May 23, 1901	4,604.64	$ 756.00	.....	.....	$ 8 64	.....	43 05	42.75
June 12, 1901	153 01	.....	.....	.....	.....	.....	5 87	5 81
Total..	$ 6,981 79	$ 756.00	.....	.....	$ 8.64	.....	$ 133.27	$ 123 46

TABLE No. 97—WINNESHIEK COUNTY.

of nt.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	Total.
, 1899	$ 147.52	.....	.....	.....	.....	.....	$ 4.61	$ 152.13
, 1899	146.58	.....	.....	.....	.....	.....	4.62	151.20
, 1899	.....	$ 392.40	.....	$ 14.58	$ 30.51	.....	.....	437.49
, 1899	521.31	.....	.....	.....	.....	.....	16.34	537.65
, 1869	4,186.81	.....	.....	.....	.....	.....	147.85	4,334.66
, 1899	928.33	.....	.....	.....	.....	.....	29.04	957.37
, 1899	242.56	.....	.....	.....	.....	.....	6.85	249.41
, 1899	.....	438.00	.....	.....	20.20	.....	.....	458.20
, 1900	86.91	.....	.....	.....	.....	.....	3.45	90.36
, 1900	1,028.10	.....	.....	.....	.....	.....	4.87	1,032.97
, 1900	.....	528.00	.....	.....	23.19	.....	.....	551.19
, 1900	2,732.50	.....	.....	.....	.....	.....	94.23	2,826.73
, 1900	5,790.14	.....	.....	.....	.....	.....	218.22	6,008.36
, 1900	.....	610.00	.....	.....	19.62	.....	.....	629.62
, 1900	292.32	.....	.....	.....	.....	.....	40.58	332.90
, 1900	199.20	.....	.....	.....	.....	.....	6.92	206.12
, 1900	152.30	.....	.....	.....	.....	.....	5.24	157.63
, 1900	82.16	.....	.....	.....	.....	.....	2.84	85.00
, 1900	.....	632.00	$ 15.80	18.64	17.30	.....	.....	683.74
, 1900	343.15	.....	.....	.....	.....	.....	11.85	355.00
, 1900	3,687.31	.....	.....	.....	.....	.....	145.69	3,833.00
, 1900	882.94	.....	.....	.....	.....	.....	30.47	913.41
, 1900	126.63	.....	.....	.....	.....	.....	3.45	130.08
, 1900	.....	560.00	.....	.....	20.98	.....	.....	580.98
l.....	$21,576.86	$ 3,160.40	$ 15.80	$ 33.22	$ 131.80	.....	$ 777.12	$25,695.20

.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
901	$ 90.90	.....	.....	.....	.....	.....	$ 3.18	.....	$ 94.08
901	826.40	.....	.....	.....	.....	.....	31.80	$ 31.80	890.00
901	.....	$ 599.20	.....	.....	$ 37.44	.....	.....	.....	636.64
901	2,462.99	.....	.....	.....	.....	.....	94.72	94.72	2,652.43
901	5,533.36	.....	.....	.....	.....	.....	231.45	231.45	5,996.26
901	353.40	.....	.....	.....	.....	.....	13.46	13.46	380.32
901	.....	646.40	.....	.....	25.05	.....	.....	.....	671.45
901	137.50	.....	.....	.....	.....	.....	5.16	5.16	147.82
l..	$ 9,404.55	$1,245.60	.....	.....	$ 62.49	.....	$ 379.77	$ 376.59	$11,469.00

TABLE No. 98—WOODBURY COUNTY.

of nt.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
, 1899	$ 557.61	$ 1,599.43	.....	.....	.....	.....	$ 17.43	$ 2,174.47
, 1899	426.46	.....	.....	.....	.....	.....	13.33	439.79
, 1899	916.93	.....	.....	.....	.....	.....	28.66	945.59
, 1890	9,760.77	1,738.96	.....	$ 18.19	$ 94.09	.....	323.08	11,935.09
, 1899	1,640.57	.....	.....	.....	.....	.....	51.27	1,691.84
, 1899	1,496.89	1,726.40	.....	.....	48.28	.....	43.97	3,315.54
, 1900	1,357.47	.....	.....	.....	.....	.....	42.42	1,399.89
, 1900	509.86	.....	.....	.....	.....	.....	15.94	525.80
, 1900	1,166.85	.....	.....	.....	.....	.....	40.23	1,207.08
, 1900	11,852.43	.....	.....	.....	164.99	.....	433.10	12,450.52
, 1900	961.33	1,553.07	.....	.....	.....	.....	33.15	2,547.55
, 1900	478.59	.....	.....	.....	107.75	.....	16.50	602.84
, 1900	342.58	1,774.94	.....	.....	.....	.....	11.82	2,129.34
, 1900	339.40	.....	.....	.....	.....	.....	11.70	351.10
, 1900	716.66	.....	.....	.....	.....	.....	24.71	741.37
, 1900	8,774.20	.....	.....	18.03	104.07	.....	326.96	9,223.26
, 1900	1,260.89	.....	.....	.....	.....	.....	43.49	1,304.38
, 1900	1,932.13	.....	.....	.....	.....	.....	64.56	1,996.69
... ..	$44,491.62	$ 8,392.80	....	$ 36.22	$ 519.18	.....	$ 1,542.32	$54,982.14

WOODBURY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	T
Jan. 17, 1901	$ 1,461 56	.....	.....	.....	.....	.....	$ 50.40	.....	$ 1
Feb. 13, 1901	632 31	$2,001 60	.....	.....	$ 67.57	.....	25.02	$ 25.03	1
Mar. 18, 1901	1,259 78	.....	.....	$ 65.58	163.83	$ 16.77	48.46	48.46	1
April 22, 1901	10,696.85	.....	.....	.....	.....	.....	439 60	439.60	11
May 15, 1901	841.59	3,910.14	.....	.....	86.67	30 00	32.37	32 37	4
June 17, 1901	699.60	.....	.....	.....	.....	.....	26.90	26.90	
Total.....	$15,591.69	$5,911.74	.....	$65.58	$ 318.07	$ 46.77	$ 622.75	$572.36	$2

TABLE No. 99—WORTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	T
July 17, 1899	$ 45.45	.....	.....	$ 3.95	.....	$ 8.33	$ 1.42	$
August 16, 1899	98.25	$ 529.20	.....	.40	$ 22.99	.....	3.07	
Sept. 18, 1899	215.66	.....	.....	.....	.....	.....	6.73	
October 16, 1899	2,331.05	.....	.....	.....	.65	.....	72 85	
Nov. 16, 1899	505.28	540.80	.....	.....	.....	.....	6.16	
Dec. 15, 1899	134.82	.....	.....	.....	.....	.....	4 04	
Jan. 11, 1900	21.33	.....	.....	.....	.....	.....	.67	
Feb. 14, 1900	242 98	543.60	.....	.....	3.49	.....	8.38	
Mar. 15, 1900	969 33	.....	.....	.....	.....	.....	22 28	
April 16, 1900	3,340 31	.....	.....	.....	.....	.....	115.11	
May 15, 1900	70.46	570.40	.....	.....	9.45	.....	2.43	
June 6, 1900	93.82	.....	.....	.....	.....	.....	3.24	
July 16, 1900	67.32	.....	.....	.....	.....	21.64	2.32	
Aug. 15, 1900	48.55	563.60	.....	10.60	.....	.....	1 68	
Sept. 12, 1900	131 81	.....	.....	.....	.....	.....	4.54	
October 15, 1900	2,548.75	.....	.....	.....	5.51	.....	87.88	
Nov. 16, 1900	631 52	596.00	.....	.....	.....	.....	10.61	
Dec. 11, 1900	102 15	.....	.....	.....	.....	.....	3 36	
Total.....	$11,598 84	$ 3,343.60	.....	$ 14 95	$ 42.09	$ 29.97	$ 356 80	$1

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College
Jan. 12, 1901	$ 36.92	.....	.....	$ 6.43	$ 3.63	.....	$ 1.27	.....
Feb. 16, 1901	263 87	$ 587.20	.....	.....	.....	.....	10.15	$ 10.15
Mar. 16, 1901	856.84	.....	.....	.....	.....	.....	22.37	22 37
April 17, 1901	3,221.14	.....	.....	.....	3.35	.....	123.89	123.89
May 16, 1901	78 24	632.00	.....	.....	.....	.....	3.01	3.01
June 17, 1901	78.03	.....	.....	.....	.....	.....	2.99	2.73
Total	$ 4,535.04	$1,219 20	.....	$ 6.43	$ 6.98	.....	$ 163.68	$ 162.15

TABLE No. 100—WRIGHT COUNTY.

te of ment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	Total.
13, 1899	$ 99.56	.....	.....	.....	.....	.....	$ 3.10	$ 102.66
11, 1899	119 99	.....	.....	.....	.....	.....	3.74	123 73
16, 1899	304.92	.....	.....	.....	.....	.....	9.52	314.44
19, 1899	4,090.33	.....	.....	.....	.....	.....	124.59	4,214.92
8, 1899	462.13	.....	.....	.....	.....	.....	14.43	476.56
6, 1899	114.42	.....	.....	.....	.....	.....	3.02	117 44
16, 1900	438.30	.....	.....	.....	.....	.....	13.69	451.99
16, 1900	478.39	$ 2,050.70	.....	.....	.....	.....	16.41	2,545.50
13, 1900	1,081.20	.....	.....	$ 29.43	$ 198.88	.....	37 28	1,346.79
17, 1900	4,880 28	.....	.....	.....	.....	.....	165.12	5,045.40
10, 1900	134.39	.....	.....	.....	.....	.....	4.19	138.58
15, 1900	274.94	.....	.....	.....	.....	.....	9.42	284 36
10, 1900	48.92	.....	.....	.....	.....	.....	1.68	50.60
14, 1900	33 60	.....	.....	.....	.....	.....	1.15	34.75
17, 1900	408.55	.....	.....	.....	.....	.....	14 07	422.62
16, 1900	3,681.44	.....	.....	.....	.....	.....	123.78	3,805.22
7, 1900	429.16	.....	.....	.....	.....	.....	14.79	443 95
10, 1900	61.85	2,220.00	.....	.....	.....	.....	2.12	2,283.97
Total	$17,142.37	$ 4,270.70	.....	$ 29.43	$ 198.88	.....	$ 562.10	$22,203.48

e of ent.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total
5, 1901	$ 525.62	.....	.....	.....	.....	.....	$ 17.65	.....	$ 543.27
3, 1901	325.15	.....	.....	.....	.....	.....	12.50	$ 12 50	350.15
8, 1901	1,371.50	.....	.....	.....	.....	.....	52.75	52 75	1,477 00
6, 1901	4,476 51	.....	.....	.....	.....	.....	168.90	168.90	4,814.31
4, 1901	101.75	$1,586.00	.....	.....	.....	.....	3.50	.....	1,691.25
3, 1901	195.15	.....	.....	.....	.....	.....	7.50	7.50	210.15
Total...	$ 6,995 68	$1,586.00	.....	.....	.....	.....	$ 262.80	$ 241.65	$ 9,086 13

TABLE No. 101—CONSOLIDATED STATEMENT OF RECEIPTS FROM COUNTIES—JULY 1, 1899-JUNE 30, 1901.

COUNTIES.	STATE.	Insane.	Blind.	Deaf.	Feedle-Minded.	Orphans' Home.	State University.	State College	Total.
Adair	$ 20,774.72	$ 7,619.08	.....	$ 15.08	$ 220.61	.....	$ 731.79	$ 187.59	$ 29,548.87
Adams	19,533 99	3,278.92	.....	.....	51.66	.....	653.64	170.65	23,688 86
Allamakee	23,288.18	3,648.20	$ 41.20	93.36	480.11	.....	706.79	221.63	28.479.44
Appanoose	23,971.02	7,236.11	.....	.....	.....	.....	863.52	227.74	32,208 39
Audubon	21,124.52	3,004.14	.....	16.35	117.40	$ 460.00	681 88	163.29	25,567.58
Benton	44,048.69	11,766.40	378.61	20 65	684.21	550.68	1,599.52	489.05	59,537.81
Black Hawk	44,334.50	10,668.80	.....	16 89	58.54	43 98	1,684.10	486 15	57,292.96
Boone	37,575 04	10,197.25	4 50	6 75	266.25	2,644.85	1,190.20	340.49	52,225 33
Bremer	24,683.31	2,905.20	.....	20.70	114.35	.....	794.66	249.59	28,767 81
Buchanan	28,211.50	7,810.80	.....	3.59	22 38	381 67	1,084.92	281 69	37,796.55
Buena Vista	27,428.61	5,483.60	.....	.....	.....	.....	856.10	251.11	34,019.42
Butler	26,958.05	2.708.80	33 03	47.88	37 64	571.00	968.94	291.40	31,6.6.74
Calhoun	26.844 70	8,921.20	.....	4.30	192 55	209.68	865 92	246.78	37.285 13
Carroll	27,489 37	5,413.75	5 67	19.88	63.85	386 33	996.25	262.99	34,638 09
Cass	33,308.75	5,968.54	.....	14.03	588 24	.....	1,114 25	286.23	41,280.04
Cedar	40,226.65	4,079.54	1.15	12.67	116 25	.....	1,410 20	425.03	46,271.49
Cerro Gordo	27,922.45	3,055.60	.....	35.00	105.83	609.03	1,035 69	284 55	33,048.15
Cherokee	29,489.16	6,270.33	.....	.....	66.94	.....	924 87	256 99	37,008.29
Chickasaw	21,309.95	6,657.60	.....	.....	55.55	.....	742.10	214 34	28,979 54
Clarke	20,413.92	5,834.98	.....	.....	128.24	.....	634.95	176 48	27,248 57
Clay	22,147 88	3,889.33	8.50	58 35	47.54	.....	639.28	191.10	26 981.98
Clayton	31,623.82	6,279.60	.....	140 89	204 46	.....	1,149.60	381 89	39.840.26
Clinton	51,781 69	23,234 40	10.02	165 51	683.33	1,085.08	2,114.01	641.21	79,715.25
Crawford	34,533.55	7,845.25	.....	11 03	249 17	.....	1,128.37	303.86	44,071.23
Dallas	34,996.16	6,793 25	.....	57 12	373.53	421.94	1,212.59	336 43	44,191.02
Davis	19,757.56	6,175 95	.....	.....	48.00	480 00	691 69	184 70	27,337.90
Decatur	26,586.83	4,596.99	.....	5.68	126.38	27.70	721 62	202 27	32,267.47
Delaware	26,603.77	8,220.71	.....	42.87	124.04	.....	1,020.61	318 26	36,330.26
Des Moines	37,588.07	14,546.15	.....	37.42	981.90	40 00	1,528.79	409 59	55.131 92
Dickinson	16,056.87	2,003.60	.....	.....	82.56	389 68	386 30	109.58	19,028.59
Dubuque	61,523.14	11,685.20	.....	.....	.....	.....	2,541.62	631.94	76,381.30
Emmet	16,577.07	3,088 00	.....	11 67	.....	.....	430 37	125.14	20,232 25
Fayette	35.667.08	10,138.00	.....	36.21	90.67	420.00	1,210.02	380.97	47,942 95
Floyd	26,562.39	7,295.82	.....	.....	208 51	.....	1,058 72	265 12	35,330 56
Franklin	25,580.76	6,731.95	.....	27 80	186 07	776.13	893.55	207.95	34,464.21
Fremont	28,243.34	6,280.56	.....	62.08	198.32	.....	907.99	263.58	35,955.87

Howard	21,672.60	7,368 00	.....	.....	310 53	460.00	716.04	187.87	30,715.04
Humboldt	19,894 08	6,059.29	.....	53.05	248 87	... .	683.75	184.24	27,123.28
Ida	20,140.50	5,716.03	.....	33.79	194 40	250 0.	698 14	187.72	27,220.58
Iowa	33,893 41	7,875.98	.....	34.53	146.46	1,430.33	1,068.50	294.67	44,743 88
Jackson	26,718.85	4,597 60	.....	130 72	321 09	923 33	1,027.02	331 27	31,049.88
Jasper	46,357.55	10,598 52	18.14	17.55	472.01	620 33	1,584 79	448.38	60,037 27
Jefferson	25,9 6 42	5,995 82	.....	14 48	179.87	132 00	909.49	253.45	33,392.03
Johnson	45,011 88	6,938 09	.....	10.81	285 33	1,339.77	1,588 88	436.22	55,610 98
Jones	33,593.52	10,152 80	23.74	41 06	399 07	488 48	1,217 42	382 81	46,298.90
Keokuk	33,174 92	3,824.67	45 33	37.52	267.16	20.00	1,208 56	360 33	38,938 49
Kossuth	41,145 81	5,065 60	.....	4.10	204 25	40 00	1,219.63	341.40	48,020.79
Lee	40,414 52	20,457.41	.....	55 47	784 64	2 211.62	1,628.44	415.88	65,967.98
Linn	58,718 64	11,418.10	227.05	721.41	1,290.81	1,727 07	2,429.51	743.10	77,275.63
Louisa	19,992.30	11,477.23	.....	46.17	40.31	153.55	710 74	196 98	32,617.28
Lucas	20,043.25	7,376 24	....	28 99	187 02	.....	703 71	180.16	28,519 37
Lyon	30,445.59	4,717 07	.....	43.68	86 50	.....	751.64	201 41	36,245.39
Madison	27,093.38	6,560.08	.....	46.77	320.25	3,524 73	842.77	231.66	38,619 64
Mahaska	34,313.73	11,156 56	.....	69.24	254.05	2,812 41	1,301 88	367 41	50,295.68
Marion	32,398.71	8,056 89	100.86	28	277 53	316 43	1,118.79	330.86	42,600 35
Marshall	40,270.47	2,574 40	8 25	8.77	214 27	126.45	1,507 81	406.84	45,117.26
Mills	27,861.94	5,403 52	....	76 23	381.40	.....	936 68	266.63	34,926 40
Mitchell	22,116.72	6,180.80	16.57	9 17	184 65	.....	867.47	221.47	29,536.85
Monona	22,435.47	5,806 27	.....	54.94	175 24	.....	818 85	225.19	29,515.96
Monroe	20,982 28	4,359 17	36.63	25 07	335.29	.....	649 63	181 70	26,569 77
Montgomery	28,158 58	5,990 43	6.02	.....	353.83	.....	937 59	239 76	35,696 21
Muscatine	35,485.21	7,448.16	....	8.47	445.11	1,711.49	1,386 94	376.94	46,862.32
O'Brien	30,489.58	3,544 79	.....	6 45	20 42	99.04	828 46	236 82	35,225.56
Osceola	20,226 11	2,109 60	.....	....	3.31	.....	429 81	113.91	22 882 74
Page	37,289.28	13,691 08	28 57	16 33	607 09	.....	1,189 18	326 53	53,148.06
Palo Alto	19,867.20	4,301.60	1.06	.....	117.32	....	627.48	169.53	25,084.19
Plymouth	43,812 43	9,882 52	.....	106.85	254.00	.....	1,289.56	380.73	55,725 09
Pocahontas	28,516 28	1,8.6 80	.....	.....	47.68	120 00	781 91	219.91	31,492.58
Polk	108,532.35	17,359.79	19.96	139.79	1,394.87	3,046 67	4,087.58	994 91	135,575.92
Pottawattamie	70,094.93	12,527 69	4 00	166 72	911.43	711.49	2,489 23	676 65	87,582.14
Poweshiek	35,940.31	5,927 81	8 37	.40	85.75	....	1,193.75	349.47	43,505.86
Ringgold	24,434.52	3,531.62	.....	.....	185.23	.....	712 56	178 01	29,041.94
Sac	26,071.68	5,010.75	.....	.....	.....	20.00	957 49	255.81	32,315.73
Scott	63,831.66	24,050.12	2 80	74 27	862.27	7,036.40	2,588.43	851.47	99,297 48
Shelby	24,441.60	5,100.00	.....	4.80	141 95	120 00	908.48	247.66	30,964 49
Sioux	45,416.49	6,771 11	.....	38 06	120 56	.....	1,217.11	350 77	53,914.10
Story	34,498.41	8,445 51	9 26	9.55	112 58	469 14	1,174.89	334 66	45,054.00
Tama	41,178 48	3,388.09	.70	70.06	323.34	237.20	1,447 45	467.88	47,053 22
Taylor	25,763 09	4,096 74	.....	21.37	178 24	.....	894 77	232.31	31,186 52
Union	23,412 33	5,717.28	4 77	4.90	229.44	104 33	708 94	200 44	30,472 43
Van Buren	22,346 70	2,515 51	.....	18.64	173.12	.....	808.46	226 10	26,138 53
Wapello	36,181.95	6,170.34	.....	17.95	271.67	.....	1,280.35	308 65	44,236.91

TABLE No. 101—CONTINUED.

COUNTIES.	STATE.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College	Total.
Warren	$ 29,096.09	$ 9,317.88	.....	$ 19 28	$ 304 49	.....	$ 1,012.10	$ 282.84	$ 40,032 68
Washington	37,100.64	6,371 51	$ 16.83	.40	39.26	.....	1,291.99	387.90	45,208.53
Wayne	28,949 05	6,245.39	.....	.....	156 18	$ 1,092.26	802.00	213 83	37,458 71
Webster	39,294.54	14,644.80	.....	.....	182 90	.....	1,371.23	360.26	55 853.73
Winnebago	24,735.79	4,913.20	1 00	41 55	52.13	.....	478.77	123 46	30,345.90
Winneshiek	30,981 41	4,406.00	15.80	33.22	194 29	.....	1,156.89	376 59	37,164 20
Woodbury	60,083 31	14,304.54	.....	101 80	837.25	46.77	2,165.07	572.36	78,111.10
Worth	16,133.88	4,562.80	.....	21.38	49.07	29.97	520.48	162 15	21,479.73
Wright	24,138 05	5,856.70	.....	23.43	198 88	.....	824.90	241 65	31,289 61
Total	$3 148,280 84	$717,778.06	$ 1,130 76	$ 3,694.71	$ 24,999.25	$ 43,439.50	$108,713.28	$ 30,498.91	$ 4,078,535.31

II.—RECEIPTS OF TAXES FROM CORPORATIONS.

able No. 102—Showing Receipts of Taxes from Iowa Insurance Companies for the Year 1900.

Collected by John Herriott, Treasurer of State.

Date of payment—1900.		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
b.	27	Iowa State	Keokuk	$ 209,117 49	1	$ 2,091.17
rch	30	Bankers Mutual Casualty	Des Moines	10,688.71	1	106.88
rch	31	Anchor Mutual	Des Moines	60,476.24	1	604.76
rch	31	National Life and Trust Co.	Des Moines	76,439 60	1	764.39
rch	31	Merchants and Bankers Mutual	Des Moines	25,599.70	1	255.99
rch	31	State	Des Moines	100,935 54	1	1,009.35
rch	31	Des Moines	Des Moines	203,458 87	1	2,034.59
rch	31	Des Moines Life Insurance Co.	Des Moines	24,550.29	1	245.50
rch	31	Economic Life association	Clinton	12,479.74	1	124.79
rch	31	Hawkeye	Des Moines	178,815.56	1	1,788.15
rch	31	Mutual Life association	Red Oak	2,869.27	1	28.69
rch	31	Capital	Des Moines	90,940.53	1	909.40
rch	31	Royal Mutual Life	Des Moines	99,973 14	1	999.73
rch	31	Farmers	Cedar Rapids	163,333.20	1	1,633.33
rch	31	Northwestern Life and Savings	Des Moines	145,652 67	1	1,456 52
rch	31	Farmers Life	Des Moines	17,275.00	1	172.75
rch	31	Bankers Life	Des Moines	576,120.00	1	5,761.20
rch	31	Atlas Mutual	Des Moines	27,172.27	1	271.72
rch	31	Central Life Assurance Society of U. S.	Des Moines	32,445.82	1	324.46
ril	2	Imperial Accident associatton	Des Moines	4,826.25	1	48.26
ril	2	Mill Owners Mutual Fire	Des Moines	19,983 17	1	199.84
ril	2	Equitable Life Insurance Co. of Iowa	Des Moines	60,120.57	1	601.21
ril	3	Iowa Mutual Tornado and Cyclone Co.	Des Moines	35,251.28	1	352.51
ril	3	Fidelity	Des Moines	28,302.89	1	283 02
ril	5	Des Moines Mutual Hail and Cyclone Insurance association	Des Moines	31,639.76	1	316.39
ril	5	Central Iowa Mutual Fire association	Fort Dodge	3,500.98	1	35 00
ril	6	Bankers Mutual Casualty Co.	Des Moines	19,132.12	1	191.32
ril	6	Mutual Windstorm Insurance association.	Des Moines	1,370.36	1	13.70
ril	6	Mutual Hailstorm Insurance association	Des Moines	4,247.24	1	42 47
ril	6	Chicago Life association	Des Moines	23,630 64	1	236,31
ril	7	Farmers State Mutual Hail Association of Emmet County, Iowa	Estherville	27,040.63	1	270.40
ril	7	Town Mutual Dwelling House Ins. Ass'n	Des Moines	3,096.89	1	30.96
ril	7	Cedar Rapids Mutual Insurance Ass'n	Cedar Rapids	1,149 01	1	11.49
ril	9	Iowa Merchants Mutual	Sioux City	5,609.95	1	56.10
ril	10	Security Fire	Davenport	29,496.90	1	294 96
ril	11	American Life association	Des Moines	2,968.40	1	29.68
ril	12	Odd Fellows Annuity association	Des Moines	48,357.07	1	483.57
ril	13	Iowa Home	Dubuque	8,234.98	1	82.34
ril	14	American Mutual Fire	Des Moines	9,099.73	1	91.00
ril	16	Dubuque Fire and Marine Insurance Co.	Dubuque	33,571.00	1	335.71
ril	16	Modern Accident Club	Iowa City	7,731.75	1	77.32
ril	23	Equity Wind Mill Mutual	Lisbon	6,910 21	1	69.10
ril	23	United States Life association	Davenport	140.00	1	1.40
ril	26	United States Mercantile Ins. Ass'n	Des Moines	2,571.30	1	25.71
ril	26	Acme Life	Marshalltown	3,299 32	1	32.99
ril	26	Bankers Accident	Des Moines	30,482 80	1	304.83
ril	26	Register Life and Annuity	Davenport	21,076.26	1	210.76
ril	26	Peoples Accident association	Des Moines	3,545.23	1	35.45
ril	28	Laboring Men's Co-op. Life association.	Webster City	11,294 00	1	112.94
ril	28	Merchants Life association.	Burlington	46,670.39	1	466.70
ril	30	Federal Life association	Davenport	29,739 65	1	297 39
ril	30	Midland Life association	Fort Dodge	14,507.64	1	145.08
ay	2	Merchants Tornado Mutual	Des Moines	10,114 45	1	101.14
ay	2	Southwestern Mutual Life	Marshalltown	91,394.30	1	913 95
ay	5	Mutual Aid Society German Luthern Synod of Iowa, and other states	Iowa City	4,254.00	1	42 54
		Totol		$2,742,704 76		$27 426 91

Table No. 103—Showing Receipts of taxes from Iowa Insuranc Companies for the year 1901.

Collected by G. S. Gilbertson, Treasurer of State.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
Jan. 8	Farmers	Cedar Rapids	$ 138,615 61	1	$ 1,386
Jan. 10	Des Moines	Des Moines	127,334.67	1	1,273.
Jan. 12	Hawkeye	Des Moines	161,265 94	1	1,612
Jan. 15	Capital	Des Moines	85,787.71	1	857
Jan. 16	Security Fire	Davenport	17,661.80	1	176
Jan. 17	State	Des Moines	76,314.92	1	763.
Jan. 18	Merchants and Bankers Mutual Fire	Des Moines	10,495.92	1	104.
Jan. 19	Merchants Life association	Burlington	31,884 79	1	318.
Jan. 21	Mill Owners Mutual Fire	Des Moines	38,207.75	1	382.
Jan. 23	Des Moines Mutual Hail association	Des Moines	14,335 02	1	143.
Jan. 26	Dubuque Fire and Marine	Dubuque	34,660.00	1	346.
Jan. 28	Fidelity	Des Moines	30,740.60	1	307
Jan. 29	Dairy Mutual	Lisbon, Ia	10,193 03	1	101
Feb. 1	Atlas Mutual	Des Moines	27,629.31	1	276
Feb. 2	Register Life Annuity	Davenport	21,678.42	1	216
Feb. 6	Century	Des Moines	17,670.03	1	176.
Feb. 13	Iowa Home	Dubuque	10,227.29	1	102
Feb. 16	Iowa Life	Sioux City	5,520.05	1	55.
Feb. 20	Northwestern Life and Savings	Des Moines	107,872.53	1	1,078
Feb. 23	Central Iowa Mutual Fire Association	Fort Dodge	5,057.87	1	50.
Feb. 23	Farmers State Mutual Hail Association	Estherville	29,416.77	1	294
Feb. 23	Mutual Windstorm Insurance Ass'n	Des Moines	102.66	1	1
Feb. 25	Iowa Mutual Tornado, Cyclone and Windstorm Insurance association	Des Moines	30,307.49	1	303
Feb. 25	Equity Windmill Mutual Ins. Ass'n	Lisbon	3,647.41	1	36
Feb. 25	Mutual Hailstorm Ins. Ass'n. of Iowa	Des Moines	6,555.37	1	65
Feb. 25	Property Mutual Insurance Ass'n	Waterloo	1,561.62	1	15
Feb. 25	Town Mutual Dwelling House Ins. Ass'n	Des Moines	19,435.47	1	194
Feb. 25	Union Mutual Fire and Lightning Insurance association	Emmetsburg	9,237.68	1	92
Feb. 26	Farmers Mutual Hail insurance Ass'n	Des Moines	39,425.33	1	394
Feb. 26	Chicago Life	Des Moines	3,706.58	1	37
Feb. 26	Des Moines Life	Des Moines	83,015.50	1	830
Feb. 26	Merchants Tornado Mutual	Des Moines	6,981.20	1	69
Feb. 26	Southwestern Iowa Mutual Hail Ass'n	Council Bluffs	279.87	1	2
Feb. 26	Western Hail Mutual	Des Moines	1,920.34	1	19
Feb 27	Mutual Fire and Tornado association	Ainsworth	1,553.81	1	15
Feb. 27	Annuity Life association	Des Moines	61,905.42	1	619
Feb. 27	Iowa Mutual Assessment Fire	De Witt	1,413.87	1	14
Feb. 27	Mutual Life Association of Iowa	Red Oak	8,110.31	1	81
Feb. 28	Cedar Rapids Mutual Insurance Ass'n	Cedar Rapids	1,175.95	1	11
Feb. 28	Equitable Life Insurance Co. of Iowa	Des Moines	77,072 59	1	770
Feb. 28	Iowa Merchants Mutual Insurance Co.	Sioux City	3,797 09	1	37
Feb. 28	Northern Iowa Mutual	Clarion	1,937.83	1	19
March 1	Dairy Mutual	Lisbon	2,346 70	1	23
March 1	Machinery Mutual Fire Insurance Ass'n	Waterloo	9,124.86	1	91
March 1	Retail Merchants Mutual Fire Ins Ass'n	Des Moines	871.59	1	8
March 4	Iowa Mercantile Mutual Fire	Spencer	14,496.69	1	144
March 6	Iowa State	Keokuk	152,788.32	8	1,527
March 9	Acme Life	Marshalltown	3,216.33	1	32
March 9	American Life	Des Moines	11,902 50	1	119
March 9	Grain Shippers Mutual Fire Ass'n	Ida Grove	9,063 48	1	90
March 9	Laboring Mens Co-operative Life	Sioux City	11,921.37	1	119
March 11	Bankers Life association	Des Moines	506,773 18	1	5,067
March 18	Imperial Accident assaciation	Des Moines	3,026 51	1	30
March 21	Bankers Accident Insurance association	Des Moines	28,100.38	1	281
March 23	Farmers Life association	Des Moines	18,774.93	1	187
March 23	Modern Accident club	Iowa City	16,181.90	1	161
March 28	Central Life Assurance Society of U. S.	Des Moines	41,786 59	1	417
March 29	Mutual Life and Trust	Des Moines	12,252.28	1	122
April 1	Protective Accident association	Cedar Falls	1,720 25	1	17
April 6	Mutual Aid Society of the Ger. Luth. Synod of Iowa and other States	Waverly	4,903.11	1	49
April 8	World Mutual Life association	Des Moines	4,634.10	1	46
April 11	National Life and Trust company	Des Moines	223,752.07	1	2,237

TABLE No. 103—CONTINUED.

Date of payment—1901.		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate	TAX.
pril	17	Northwestern Life and Savings.....	Des Moines.....	$ 231,920.00	1	$ 1,319.20
pril	26	Royal Union Mutual Life.....	Des Moines.....	70,784 08	1	707.84
lay	14	National Masonic Accident association.	Des Moines. ...	46,877.49	1	468 77
une	21	Anchor Mutual Fire	Des Moines.....	60,579.57	1	605.79
une	21	American Mutual Fire.....	Des Moines.....	17,467.84	1	174.68
		Total.	....	$2,770,997.54	..	$27,709.27

Table No. 104—Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for the Year 1900.

Collected by John Herriott, Treasurer of State.

Date of payment—1900.		NAME OF ASSOCIATION.	HEADQUARTERS.	Premiums, less losses paid and premiums returned.	Rate.	TAX.
eb.	14	Triple Link Life.....	Chicago, Ill.....	$ 183.49	1	$ 1.83
eb.	14	Railway Officials and Employers Ass'n..	Indianapolis, Ind.	7,502.10	1	75.02
eb.	21	Minnesota Canadian Relief association...	Red Wing, Minn..	3,275.95	1	32.76
eb.	23	Woodmen Accident association.....	Lincoln, Neb	1,215 81	1	12.16
lar.	10	Northwestern Life association.....	Minneapolis, Minn	8,429.24	1	84.29
lar.	10	Scandinavian Mutual Aid association....	Galesburg, Ill.....	12,905.87	1	129.06
lar.	12	Metropolitan Accident association.....	Chicago, Ill.... ..	10,631.15	1	106.31
lar.	12	Knights Templar and Masonic Mutual Aid association.....	Cincinnati, Ohio..	1,914.52	1	19.15
Mar.	15	Brotherhood Accident company.....	Boston, Mass.....	378 64	1	3.79
Mar.	30	Knights Templar and Masonic Life Indemnity company.....	Chicago, Ill.....	5,115.42	1	51.15
Mar.	31	Knights of the Globe Mut. Benefit Ass'n.	Freeport, Ill.....	249.90	1	2.50
April	10	Masons Fraternal Accident Ass'n of Am	Westfield, Mass...	2,212 25	1	22.12
May	21	Chicago Guaranty Fund Life Society....	Chicago, Ill	641 63	1	6.42
		Total	.....	$ 54,655 97	..	$ 546.56

Table No. 105—Showing Receipts of taxes from United State Insurance Companies for 1900.

Collected by John Herriott, Treasurer of State.

Date of payment—1900.		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
Jan.	19	Phœnix	Hartford, Conn	$ 56,143.40	2½	$ 1,403.
Jan.	20	American Central	St. Louis, Mo	14,749.59	2½	368.
Jan.	22	Buffalo Commercial	Buffalo, N Y	1,159.47	2½	28.
Jan.	22	Erie Fire	Buffalo, N. Y.	3,655.22	2½	91.
Jan.	22	Northwestern National	Milwaukee, Wis	75,561.81	2½	1,889.
Jan.	22	Hartford Fire	Hartford, Conn	119,413 57	2½	2,985.
Jan.	24	Farmers Fire	York, Pa	15,576 99	2½	389.
Jan.	25	Ætna Fire	Hartford, Conn	75,593.55	2½	1,889.
Jan.	25	Newark Fire	Newark, N. J	3,607.86	2½	90.
Jan.	26	New Jersey Plate Glass	Newark, N. J	2,684.98	2½	67.
Jan.	26	German American	New York, N. Y	51,926.19	2½	1,298.
Jan.	26	German Alliance	New Yerk, N. Y	4,299.25	2½	107.
Jan.	26	Providential Life and Trust company	Philadelphia, Pa.	17,613.82	2½	440
Jan.	26	Fidelity and Deposit company	Baltimore, Md	16,723 63	2½	418.
Jan.	26	New York Life	New York	620,078.49	2½	15,501.
Jan.	27	American	Newark, N. J	28,059.00	2½	701
Jan.	27	Buffalo German	Buffalo, N. Y	8,255 64	2½	206
Jan.	27	Firemans Fund	San Francisco, Cal.	14,367.01	2½	359
Jan.	27	Greenwich	New York, N. Y.	3,838 59	2½	95
Jan.	27	Lumbermens	Philadelphia, Pa.	3,789 92	2½	94.
Jan.	27	Traders	Chicago, Ill	18,679 15	2½	466.
Jan.	27	United States Casualty	New York, N. Y	2,008 19	2½	50.
Jan.	27	Westchester Fire	New York, N. Y	29,789 62	2½	744.
Jan.	27	Delaware	Philadelphia, Pa.	12,420.00	2½	310.
Jan.	29	Milwaukee Mechanics	Milwaukee, Wis	28,656 72	2½	716
Jan.	29	Citizens	Pittsburg, Pa	5,715.08	2½	142
Jan.	29	Greenwich	New York, N. Y	10,000.00	2½	250
Jan.	29	Concordia Fire	Milwaukee, Wis	38,007.82	2½	950
Jan.	29	German	Freeport, Ill	189,885 15	2½	4,747.
Jan.	29	Travelers Life	Hartford, Conn	10,795.00	2½	269.
Jan.	29	Travelers Accident	Hartford, Conn	46,092.75	2½	1,152.
Jan.	29	Agricultural	Watertown, N. Y.	8,259.00	2½	206.
Jan.	29	Pensylvania Fire	Philadelphia, Pa	23,826 00	2½	595
Jan.	29	Franklin Fire	Philadelphia, Pa.	8,396.54	2½	209
Jan.	29	Union Fire	Philadelphia, Pa	4,729 40	2½	118
Jan.	29	Western Underwriters association	Chicago, Ill	14,791.18	2½	369.
Jan.	30	Hartford Steam Boiler Insp. and Ins. Co.	Hartford, Conn	13,956.50	2½	348.
Jan.	30	Pelican Assurance	New York, N. Y	446.36	2½	11.
Jan.	30	Reliance	Philadelphia, Pa	11,940 79	2½	298
Jan.	31	Detroit Fire and Marine	Detroit, Mich	5,298.38	3	158
Jan.	31	Home	New York, N. Y	88,306.71	2½	2,207.
Jan.	31	Northwestern Mutual Life	Milwaukee, Wis	785,828.77	2½	19,645.
Jan.	31	Security	New Haven, Conn.	13,390 35	2½	334.
Feb.	1	Eagle Fire	New York, N. Y	4,989.73	2½	124.
Feb.	1	Glens Falls	Glens Falls, N. Y.	25,920.01	2½	648
Feb.	1	Merchants	Newark, N. J	13,742.17	2½	343.
Feb.	1	Rochester German	Rochester, N. Y	8,696.48	2½	217.
Feb.	2	Fire association	Philadelphia, Pa	39,761.40	2½	994.
Feb.	2	United States Life	New York, N. Y	21,916.60	2½	547.
Feb.	2	Metropolitan Plate Glass	New York, N. Y	2,559.22	2½	63
Feb.	2	Home Life	New York, N. Y	13,411.62	2½	335.
Feb.	2	Mechanics	Philadelphia, Pa	6,257.91	2½	156
Feb.	2	Merchants	Providence, R. I.	984 14	2½	24.
Feb.	2	St. Paul Fire and Marine	St. Paul, Minn	44,884.29	2½	1,122.
Feb.	3	Michigan Fire and Marine	Detroit, Mich	3,403 70	3	102
Feb.	3	Providence Washington	Providence, R. I.	16,075 72	2½	401.
Feb.	3	American Fire	New York, N. Y	3,969.88	2½	99.
Feb.	3	Ætna Life	Hartford, Conn	98,096.85	2½	2,452.
Feb.	3	Ætna Life, accident department	Hartford, Conn	16,365.48	2½	409.
Feb.	3	United Fire	Baltimore, Md	234 55	2½	5.
Feb.	3	Alliance Hail and Cyclone Mutual	Austin, Minn	8,803 30	2½	220.
Feb.	3	German Fire	Pittsburg, Pa	3,177 92	2½	79
Feb.	3	United States Fire	New York, N. Y	4,566.12	2½	114.
Feb.	5	Orient	Hartford, Conn	15,712.00	2½	392
Feb.	5	Continental	New York, N. Y	198,307 06	2½	4,957
Feb.	5	New Hampshire Fire	Manchester, N. H.	31,317 23	2½	782.

TABLE No. 105—CONTINUED.

Date of payment—1900.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
Feb. 5	Spring Garden	Philadelphia, Pa.	$ 12,640.66	2½	$ 316.17
Feb. 5	Milwaukee Fire	Milwaukee, Wis.	3,402.52	2½	85.06
Feb. 5	Firemens	Newark, N. J	12,228.53	2½	305.71
Feb. 6	Springfield Fire Marine Ins. Co.	Springfield, Mass	50,356.52	2½	1,258.91
Feb. 6	Equitable Fire Marine Ins. Co.	Providence, R. I.	4,340.57	2½	108.51
Feb. 7	Union Casualty and Surety	St. Louis, Mo	3,194.98	2½	79.87
Feb. 7	Germania Life	New York, N. Y.	16,074.04	2½	401.85
Feb. 7	Mercantile Fire and Marine	Boston, Mass	3,183.51	2½	79.58
Feb. 7	Continental Assurance Co. of N. A.	Hammond, Ind.	6,731.23	2½	168.28
Feb. 7	National Standard	New York, N. Y.	2,779.24	2½	69.48
Feb. 7	Provident Sav. Life Assurance Soc	New York, N. Y.	25,356.48	2½	633.91
Feb. 7	Germania Fire	New York, N. Y.	33,758.21	2½	843.96
Feb. 7	International	New York, N. Y.	2,658.07	2½	66.45
Feb. 8	United States Fidelity and Guaranty	Baltimore, Md	14,049.24	2½	351.23
Feb. 8	American Bond and Trust Co.	Baltimore, Md	2,493.82	2½	62.35
Feb. 8	Maryland Casualty Co	Baltimore, Md	4,777.29	2½	119.43
Feb. 9	American	Boston, Mass	3,017.00	2½	75.42
Feb. 9	Mutual Benefit Life	Newark, N. J.	142,793.53	2½	3,569.84
Feb. 9	Niagara Fire	New York, N. Y.	49,703.96	2½	1,242.60
Feb. 9	Colonial Assurance	New York, N. Y.	1,819.90	2½	45.50
Feb. 10	Insurance Co. of North America	Philadelphia, Pa.	67,558.78	2½	1,688.97
Feb. 10	Hanover Fire	New York, N. Y	25,942.96	2½	648.57
Feb. 12	Lloyd's Plate Glass	New York, N. Y.	4,833.80	2½	120.85
Feb. 12	Manhattan Fire	New York, N. Y.	3,867.16	2½	96.68
Feb. 12	Williamsburg City Fire	New York, N. Y.	11,068.79	2½	276.72
Feb. 14	National Fire	Hartford, Conn.	68,707.00	2½	1,717.67
Feb. 16	Fidelity and Casualty	New York, N. Y.	9,561.76	2½	239.04
Feb. 16	Reading Fire	Reading, Pa	4,544.69	2½	113.62
Feb. 16	New York Plate Glass	New York, N. Y.	2,290.92	2½	57.27
Feb. 16	State Mutual Hail	Winnebago City, Minn.	6,401.85	2½	160.05
Feb. 16	Security Mutual Life	Binghamton, N.Y	1,179.21	2½	29.48
Feb. 16	Phœnix	Brooklyn, N. Y.	66,034.11	2½	1,650.85
Feb. 16	Connecticut Fire	Hartford, Conn.	50,588.13	2½	1,264.70
Feb. 16	American Surety	New York, N. Y.	6,225.60	2½	155.64
Feb. 17	Penn Mutual Life	Philadelphia, Pa.	106,693.49	2½	2,667.34
Feb. 17	Massachusetts Mutual Life	Springfield, Mass	29,101.46	2½	727.54
Feb. 17	Union Mutual Life	Portland, Me.	12,726.01	2½	318.15
Feb. 19	American Fire	Philadelphia, Pa	22,012.98	2½	550.32
Feb. 19	National Life	Montpelier, Vt.	37,236.34	2½	930.91
Feb. 20	Metropolitan Life	New York, N. Y.	121,539.88	2½	3,038.50
Feb. 20	Michigan Mutual Life	Detroit, Mich	49,475.17	2½	1,236.88
Feb. 20	Pacific Fire	New York, N. Y.	14,787.17	2½	369.68
Feb. 21	Citizens	New York, N. Y.	1,240.69	2½	31.02
Feb. 23	Manhattan Life	New York, N. Y.	12,389.74	2½	309.74
Feb. 24	Preferred Accident	New York, N. Y.	3,652.00	2½	91.30
Feb. 26	Prudential Ins. Co. of America	Newark, N. J	59,388.34	2½	1,484.71
Feb. 26	Union Central Life	Cincinnati, Ohio.	63,513.02	2½	1,587.83
Feb. 27	Fidelity Mutual Life	Philadelphia, Pa.	23,020.22	2½	575.51
Feb. 27	Phœnix Mutual Life	Hartford, Conn.	23,870.73	2½	596.77
Feb. 27	Mutual Life	New York, N. Y.	511,136.84	2½	12,778.42
Feb. 27	Washington Life	New York, N. Y.	28,162.89	2½	704.07
Feb. 28	Rockford	Rockford, Ill.	19,156.47	2½	478.81
March 1	Minnesota Farmers Hail	Minneapolis, Minn	9,513.00	2½	237.82
March 3	Connecticut Mutual Life	Hartford, Conn.	93,022.48	2½	2,325.56
March 3	Standard Life and Accident	Detroit, Mich	22,557.80	2½	563.95
March 5	Hartford Life	Hartford, Conn	38,528.18	2½	963.20
March 6	Illinois Life	Chicago, Ill	959.72	2½	23.99
March 7	National Surety	New York, N. Y.	2,131.60	2½	53.29
March 7	Wisconsin Fire	Milwaukee, Wis.	6,510.77	2½	162.77
March 8	Firemens	Baltimore, Md	1,320.24	2½	33.01
March 8	Fidelity Fire	Baltimore, Md	1,759.42	2½	43.99
March 9	City Trust Safe Deposit and Sur. Co.	Philadelphia, Pa.	386.37	2½	9.66
March 9	Girard Fire and Marine	Philadelphia, Pa.	16,066.61	2½	401.65
March 9	Pacific Mutual Life	San Francisco, Cal	11,969.61	2½	299.24
March 10	American Union Life	New York, N. Y.	1,678.29	2½	41.96
March 10	Security Trust and Life	New York, N. Y.	3,288.36	2½	82.21
March 15	Bankers Life	Lincoln, Neb.	2,974.83	2½	74.37
March 17	Equitable Life Assurance Society	New York, N. Y.	273,249.36	2½	6,831.23
	Total		$5,440,611.40		$136,059.92

Table No. 105—Showing Receipts of taxes from United Stat
Insurance Companies for 1900.

Collected by John Herriott, Treasurer of State.

Date of payment —1900.		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
Jan.	19	Phœnix	Hartford, Conn	$ 56,143.40	2½	$ 1,403.
Jan.	20	American Central	St. Louis, Mo	14,749.59	2½	368.
Jan.	22	Buffalo Commercial	Buffalo, N Y	1,159.47	2½	28.
Jan.	22	Erie Fire	Buffalo, N. Y.	3,655.22	2½	91.
Jan.	22	Northwestern National	Milwaukee, Wis	75,561.81	2½	1,889.
Jan.	22	Hartford Fire	Hartford, Conn	119,413.57	2½	2,985.
Jan.	24	Farmers Fire	York, Pa	15,576.99	2½	389.
Jan.	25	Ætna Fire	Hartford, Conn	75,503.55	2½	1,889.
Jan.	25	Newark Fire	Newark, N. J	3,607.86	2½	90.
Jan.	26	New Jersey Plate Glass	Newark, N. J	2,684.98	2½	67.
Jan.	26	German American	New York, N. Y	51,926.19	2½	1,298.
Jan.	26	German Alliance	New Yerk, N. Y	4,209.25	2½	107.
Jan.	26	Providential Life and Trust company	Philadelphia, Pa.	17,613.82	2½	440
Jan.	26	Fidelity and Deposit company	Baltimore, Md	16,723.63	2½	418.
Jan.	26	New York Life	New York	620,078.49	2½	15,501.
Jan.	27	American	Newark, N. J	28,059.00	2½	701
Jan.	27	Buffalo German	Buffalo, N. Y	8,255.64	2½	206
Jan.	27	Firemans Fund	San Francisco, Cal.	14,367.01	2½	359
Jan.	27	Greenwich	New York, N. Y.	3,838.59	2½	95
Jan.	27	Lumbermens	Philadelphia, Pa.	3,789.92	2½	94.
Jan.	27	Traders	Chicago, Ill	18,679.15	2½	466.
Jan.	27	United States Casualty	New York, N. Y	2,008.19	2½	50.
Jan.	27	Westchester Fire	New York, N. Y	29,789.62	2½	744.
Jan.	27	Delaware	Philadelphia, Pa.	12,420.00	2½	310.
Jan.	29	Milwaukee Mechanics	Milwaukee, Wis	28,656.72	2½	716
Jan.	29	Citizens	Pittsburg, Pa	5,715.08	2½	142
Jan.	29	Greenwich	New York, N. Y	10,000.00	2½	250
Jan.	29	Concordia Fire	Milwaukee, Wis	38,007.82	2½	950
Jan.	29	German	Freeport, Ill	189,885.15	2½	4,747.
Jan.	29	Travelers Life	Hartford, Conn	10,795.00	2½	269.
Jan.	29	Travelers Accident	Hartford, Conn	46,002.75	2½	1,152.
Jan.	29	Agricultural	Watertown, N. Y.	8,259.00	2½	206.
Jan.	29	Pensylvania Fire	Philadelphia, Pa	23,826.00	2½	595
Jan.	29	Franklin Fire	Philadelphia, Pa.	8,396.54	2½	209
Jan.	29	Union Fire	Philadelphia, Pa	4,729.40	2½	118
Jan.	29	Western Underwriters association	Chicago, Ill	14,591.18	2½	360.
Jan.	30	Hartford Steam Boiler Insp. and Ins. Co.	Hartford, Conn	13,956.50	2½	348
Jan.	30	Pelican Assurance	New York, N. Y	446.36	2½	11.
Jan.	30	Reliance	Philadelphia, Pa	11,940.79	2½	298.
Jan.	31	Detroit Fire and Marine	Detroit, Mich	5,208.38	3	158
Jan.	31	Home	New York, N. Y	88,306.71	2½	2,207.
Jan.	31	Northwestern Mutual Life	Milwaukee, Wis	785,828.77	2½	19,645.
Jan.	31	Security	New Haven, Conn.	13,390.35	2½	334.
Feb.	1	Eagle Fire	New York, N. Y	4,989.73	2½	124
Feb.	1	Glens Falls	Glens Falls, N. Y.	25,920.01	2½	648
Feb.	1	Merchants	Newark, N. J	13,742.17	2½	343.5
Feb.	1	Rochester German	Rochester, N. Y	8,696.48	2½	217.4
Feb.	2	Fire association	Philadelphia, Pa.	39,761.40	2½	994.0
Feb.	2	United States Life	New York, N. Y	21,916.60	2½	547.9
Feb.	2	Metropolitan Plate Glass	New York, N Y	2,559.22	2½	63.9
Feb.	2	Home Life	New York, N. Y	13,411.62	2½	335.2
Feb.	2	Mechanics	Philadelphia, Pa	6,257.91	2½	156.4
Feb.	2	Merchants	Providence, R. I.	984.14	2½	24.6
Feb.	2	St. Paul Fire and Marine	St. Paul, Minn	44,884.29	2½	1,122.1
Feb.	3	Michigan Fire and Marine	Detroit, Mich	3,403.70	3	102.1
Feb.	3	Providence Washington	Providence, R. I.	16,075.72	2½	401.8
Feb.	3	American Fire	New York, N. Y	3,960.88	2½	99.2
Feb.	3	Ætna Life	Hartford, Conn	98,096.85	2½	2,452.4
Feb.	3	Ætna Life, accident department	Hartford, Conn	16,365.48	2½	409.1
Feb.	3	United Fire	Baltimore, Md.	231.55	2½	5.8
Feb.	3	Alliance Hail and Cyclone Mutual	Austin, Minn	8,803.30	2½	220.0
Feb.	3	German Fire	Pittsburg, Pa	3,172.92	2½	79.4
Feb.	3	United States Fire	New York, N. Y	4,560.12	2½	114.1
Feb.	5	Orient	Hartford, Conn	15,712.00	2½	392.8
Feb.	5	Continental	New York, N. Y.	198,307.66	2½	4,957.6
Feb.	5	New Hampshire Fire	Manchester, N. H.	31,317.23	2½	782.9

TABLE No. 105—CONTINUED.

Date of payment—1900.		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
b.	5	Spring Garden	Philadelphia, Pa.	$ 12,640.66	2½	$ 316.17
b.	5	Milwaukee Fire	Milwaukee, Wis.	3,402.52	2½	85.06
b.	5	Firemens	Newark, N. J.	12,228.53	2½	305.71
b.	6	Springfield Fire Marine Ins. Co.	Springfield, Mass	50,356.52	2½	1,258.91
b.	6	Equitable Fire Marine Ins. Co.	Providence, R. I.	4,340.57	2½	108.51
b.	7	Union Casualty and Surety	St. Louis, Mo	3,194.98	2½	79.87
b.	7	Germania Life	New York, N. Y.	16,074.04	2½	401.85
b.	7	Mercantile Fire and Marine	Boston, Mass	3,183.51	2½	79.58
b.	7	Continental Assurance Co. of N. A.	Hammond, Ind.	6,731.23	2½	168.28
b.	7	National Standard	New York, N. Y.	2,779.24	2½	69.48
b.	7	Provident Sav. Life Assurance Soc	New York, N. Y.	25,356.48	2½	633.91
b.	7	Germania Fire	New York, N. Y.	33,758.21	2½	843.96
b.	7	International	New York, N. Y.	2,658.07	2½	66.45
b.	8	United States Fidelity and Guaranty	Baltimore, Md	14,049.24	2½	351.23
b.	8	American Bond and Trust Co.	Baltimore, Md	2,493.82	2½	62.35
b.	8	Maryland Casualty Co	Baltimore, Md	4,777.29	2½	119.43
b.	9	American	Boston, Mass.	3,017.00	2½	75.42
b.	9	Mutual Benefit Life	Newark, N. J.	142,793.53	2½	3,569.84
b.	9	Niagara Fire	New York, N. Y.	49,703.96	2½	1,242.60
b.	9	Colonial Assurance	New York, N. Y.	1,819.90	2½	45.50
b.	10	Insurance Co. of North America	Philadelphia, Pa.	67,558.78	2½	1,688.97
b.	10	Hanover Fire	New York, N. Y.	25,942.96	2½	648.57
b.	12	Lloyd's Plate Glass	New York, N. Y.	4,833.80	2½	120.85
b.	12	Manhattan Fire	New York, N. Y.	3,867.16	2½	96.68
b.	12	Williamsburg City Fire	New York, N. Y.	11,068.79	2½	276.72
b.	14	National Fire	Hartford, Conn.	68,707.00	2½	1,717.67
b.	16	Fidelity and Casualty	New York, N. Y.	9,561.76	2½	239.04
b.	16	Reading Fire	Reading, Pa	4,544.69	2½	113.62
b.	16	New York Plate Glass	New York, N. Y.	2,290.92	2½	57.27
b.	16	State Mutual Hail	Winnebago City, Minn.	6,401.85	2½	160.05
b.	16	Security Mutual Life	Binghamton, N. Y.	1,179.21	2½	29.48
b.	16	Phœnix	Brooklyn, N. Y.	66,034.11	2½	1,650.85
b.	16	Connecticut Fire	Hartford, Conn.	50,588.13	2½	1,264.70
b.	16	American Surety	New York, N. Y.	6,225.60	2½	155.64
b.	17	Penn Mutual Life	Philadelphia, Pa.	106,693.49	2½	2,667.34
b.	17	Massachusetts Mutual Life	Springfield, Mass	29,101.46	2½	727.54
b.	17	Union Mutual Life	Portland, Me.	12,726.01	2½	318.15
b.	19	American Fire	Philadelphia, Pa	22,012.98	2½	550.32
b.	10	National Life	Montpelier, Vt.	37,236.34	2½	930.91
b.	20	Metropolitan Life	New York, N. Y.	121,539.88	2½	3,038.50
b.	20	Michigan Mutual Life	Detroit, Mich	49,475.17	2½	1,236.88
b.	20	Pacific Fire	New York, N. Y.	14,787.17	2½	369.68
b.	21	Citizens	New York, N. Y.	1,240.69	2½	31.02
b.	23	Manhattan Life	New York, N. Y.	12,389.74	2½	309.74
b.	24	Preferred Accident	New York, N. Y.	3,652.00	2½	91.30
b.	26	Prudential Ins. Co. of America	Newark, N. J.	59,388.34	2½	1,484.71
b.	26	Union Central Life	Cincinnati, Ohio.	63,513.02	2½	1,587.83
b.	27	Fidelity Mutual Life	Philadelphia, Pa.	23,020.22	2½	575.51
b.	27	Phœnix Mutual Life	Hartford, Conn.	23,870.73	2½	596.77
b.	27	Mutual Life	New York, N. Y.	511,136.84	2½	12,778.42
b.	27	Washington Life	New York, N. Y.	28,162.89	2½	704.07
b.	28	Rockford	Rockford, Ill.	19,156.47	2½	478.81
rch	1	Minnesota Farmers Hail	Minneapolis, Minn	9,513.00	2½	237.82
rch	3	Connecticut Mutual Life	Hartford, Conn.	93,022.48	2½	2,325.56
rch	3	Standard Life and Accident	Detroit, Mich	22,557.80	2½	563.95
rch	5	Hartford Life	Hartford, Conn.	38,528.18	2½	963.20
rch	6	Illinois Life	Chicago, Ill	959.72	2½	23.99
rch	7	National Surety	New York, N. Y.	2,131.60	2½	53.29
rch	7	Wisconsin Fire	Milwaukee, Wis.	6,510.77	2½	162.77
rch	8	Firemens	Baltimore, Md	1,320.24	2½	33.01
rch	8	Fidelity Fire	Baltimore, Md	1,759.42	2½	43.99
rch	9	City Trust Safe Deposit and Sur. Co.	Philadelphia, Pa.	386.37	2½	9.66
rch	9	Girard Fire and Marine	Philadelphia, Pa.	16,066.01	2½	401.65
rch	9	Pacific Mutual Life	San Francisco, Cal	11,969.61	2½	299.24
rch	10	American Union Life	New York, N. Y.	1,678.29	2½	41.96
rch	10	Security Trust and Life	New York, N. Y.	3,288.36	2½	82.21
rch	15	Bankers Life	Lincoln, Neb.	2,974.83	2½	74.37
rch	17	Equitable Life Assurance Society	New York, N. Y.	273,249.36	2½	6,831.23
		Total		$5,440,611.40		$136,059.92

Table No. 106—Showing Receipts of Taxes from United States Insurance Companies for 1901.

Collected by G. S. Gilbertson, Treasurer of State.

Date of payment—1901.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate	TAX.
Jan. 19	Metropolitan Plate Glass	New York, N. Y.	$ 2,985.31	2.5	$ 74.63
Jan. 21	American Central	St Louis, Mo	15,010.78	2.5	375.26
Jan. 22	Hartford Fire	Hartford, Conn	121,859.55	2.5	3,046.48
Jan. 22	New York Life	New York, N. Y.	683,446.67	2.5	17,086.17
Jan. 23	Buffalo Commercial	Buffalo, N. Y	1,746.48	2.5	43.66
Jan. 23	Buffalo German	Buffalo, N. Y	9,520.19	2.5	238.00
Jan. 23	Milwaukee Mechanics	Milwaukee, Wis	29,250.39	2.5	731.26
Jan. 23	Northwestern National	Milwaukee, Wis	72,4[illegible]5.64	2.5	1,810.89
Jan. 23	State Mutual Hail	Winn'bago Cy, Minn	5,775.1[illegible]	2.5	144.38
Jan. 24	German	Freeport, Ill	189,310.80	2.5	4,732.77
Jan. 25	Franklin Fire	Philadelphia, Pa	9,017.22	2.5	225.43
Jan. 25	Spring Garden	Philadelphia, Pa	12,077.72	2.5	301.94
Jan. 25	Travelers (accident)	Hartford, Conn	52,627.10	2.5	1,315.68
Jan. 25	Travelers Life	Hartford, Conn	11,960.00	2.5	299.00
Jan. 26	Fidelity Mutual Life	Philadelphia, Pa	24,016.31	2.5	600.41
Jan. 26	Lumbermans	Philadelphia, Pa	5,551.40	2.5	138.79
Jan. 26	Western Underwriters association	Chicago, Ill	16,037.55	2.5	400.94
Jan. 28	Ætna Indemnity	Hartford, Conn	98.00	2.5	2.45
Jan. 28	American Bonding and Trust	Baltimore, Md	6,686.61	2.5	167.17
Jan. 28	Citizens	Pittsburg, Pa	5,884.69	2.5	147.12
Jan. 28	Greenwich	New York, N. Y	19,303.64	2.5	482.59
Jan. 28	Farmers Fire	York, Pa	16,500.88	2.5	412.52
Jan. 28	Lawyers Surety	York, Pa	10.00	2.5	.25
Jan. 28	Newark Fire	Newark, N J	4,372.46	2.5	109.31
Jan. 28	New Hampshire Fire	Manchester, N. H	30,699.69	2.5	767.49
Jan. 28	Traders	Chicago, Ill	15,121.27	2.5	378.03
Jan. 28	Firemens	Newark, N. J	10,658.60	2.5	266.47
Jan. 28	Hartford Steam Boiler Inspection and Insurance company	Hartford, Conn	14,765.29	2.5	369.13
Jan. 28	Milwaukee Fire	Milwaukee Wis	9,049.6[illegible]	2.5	226.24
Jan. 28	Ætna Fire	Hartford, Conn	76,763.80	2.5	1,919.20
Jan. 28	Agricultural	Watertown, N. Y	11,051.00	2.5	276.27
Jan. 28	Home	New York, N. Y	92,064.21	2.5	2,301.61
Jan. 29	American	Newark, N. J	40,473.64	2.5	1,011.84
Jan. 29	Equitable Fire and Marine	Providence, R. I	5,796.70	2.5	144.92
Jan. 29	Pelican	New York	732.75	2.5	18.32
Jan. 29	Reliance	Philadelphia, Pa	10,648.00	2.5	266.20
Jan. 29	United States Casualty	New York N Y	2,882.67	2.5	72.07
Jan. 30	Delaware	Philadelphia, Pa	14,289.41	2.5	357.23
Jan. 30	Detroit Fire and Marine	Detroit, Mich	5,267.33	3.0	158.02
Jan. 30	St. Paul Fire and Marine	St. Paul, Minn	42,795.72	2.5	1,069.89
Jan. 30	Western Mutual Hail and Cyclone	Luverne, Minn	488.04	2.5	12.20
Jan. 30	German American	New York, N Y	57,060.97	2.5	1,426.52
Jan. 30	German Alliance	New York, N. Y	5,9[illegible]7.72	2.5	148.94
Jan 30	Fire association	Philadelphia, Pa	47,197.92	2.5	1,179.95
Feb 1	Colonial Assurance	New York, N. Y	1,072.84	2.5	26.84
Feb. 1	New Jersey Plate Glass company	Newark, N J	3,636.24	2.5	90.91
Feb. 1	Pacific Fire	New York, N Y	13,919.43	2.5	347.99
Feb. 1	Pennsylvania Fire	Philadelphia, Pa	28,648.00	2.5	716.20
Feb. 1	Union	Philadelphia, Pa	5,951.22	2.5	148.78
Feb. 2	Fidelity and Deposit	Baltimore, Md	25,514.55	2.5	637.86
Feb 2	Insurance Co. of North America	Philadelphia, Pa	66,088.13	2.5	1,652.20
Feb. 2	Merchants	Newark, N. J	12,268.52	2.5	306.71
Feb. 2	Michigan Fire and Marine	Detroit, Mich	3,534.71	3.0	106.04
Feb. 2	National Surety	New York, N Y	1,708.57	2.5	42.71
Feb. 2	New York Plate Glass company	New York, N. Y	3,274.95	2.5	81.87
Feb. 2	Phœnix	Hartford, Conn	56,522.25	2.5	1,413.06
Feb. 2	Phœnix	Brooklyn, N Y	69,387.35	2.5	1,734.68
Feb. 2	Security	New Haven, Conn	16,948.00	2.5	423.70
Feb. 4	Alliance Hail and Cyclone	Austin, Minn	5,080.46	2.5	127.01
Feb. 4	American Fire	New York, N Y	5,747.56	2.5	143.69
Feb. 4	Eagle Fire	New York, N. Y	6,057.59	2.5	151.44
Feb. 4	International	New York, N. Y	974.74	2.5	24.37
Feb. 4	Maryland Casualty	Baltimore, Md	6,117.2[illegible]	2.5	152.93
Feb. 4	Mechanics	Philadelphia, Pa	6,138.14	2.5	153.45

TABLE No. 106—CONTINUED.

		NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS	Rate.	TAX.
	4	Mercantile Fire and Marine	Boston, Mass	$ 3,183.18	2.5	$ 79.58
	4	National Fire	Hartford, Conn	68,654.69	2.5	1,716.37
	4	Rochester German	Rochester, N. Y.	9,805.91	2.5	245.15
	4	United States Fire	New York, N. Y.	4,881.39	2.5	120.03
	4	Westchester Fire	New York, N. Y.	32,266.85	2.5	806.67
	5	Continental	New York, N. Y.	182,770.64	2.5	4,569.27
	5	Germania Fire	New York, N. Y.	28,843.53	2.5	721.09
	5	Germania Life	New York, N. Y.	23,223.30	2.5	580.58
	5	Hanover Life	New York, N. Y.	39,848.42	2.5	996.21
	5	Lloyd's Plate Glass	New York, N. Y.	5,484.86	2.5	137.12
	5	Mutual Benefit Life	Newark, N. J.	155,098.21	2.5	3,877.46
	5	United States Life	New York, N. Y.	21,249.86	2.5	531.25
	6	American	Boston, Mass	3,361.58	2.5	84.04
	6	Providence Washington	Providence, R. I.	15,373.34	2.5	384.33
	7	City Trust, Safe Deposit and Surety	Philadelphia, Pa	551.19	2.5	13.78
	7	German Fire	Pittsburg, Pa	3,556.10	2.5	88.88
	7	Glens Falls	Glens Falls, N. Y	21,861.30	2.5	546.28
	7	National Standard	New York, N. Y.	2,354.84	2.5	58.87
	7	Niagara Fire	New York, N. Y.	39,922.22	2.5	998.06
	7	Springfield Fire and Marine	Springfield, Mass.	58,880.17	2.5	1,472.00
	8	Ætna Life	Hartford, Conn	121,693.53	2.5	3,042.34
	8	Ætna Life (accident)	Hartford, Conn	25,129.67	2.5	578.24
	8	Erie Fire	Buffalo, N. Y.	2,407.70	2.5	60.19
	8	Firemans Fund	San Francisco, Cal.	18,638.86	2.5	465.97
	9	Girard Fire and Marine	Philadelphia, Pa	15,909.26	2.5	397.73
	9	Massachusetts Mutual Life	Springfield, Mass.	31,323.75	2.5	783.09
	9	Minnesota Farmers Hail	Minneapolis, Minn.	8,872.00	2.5	221.80
	9	Provident Life and Trust	Philadelphia, Pa	22,066.31	2.5	551.66
	11	American Fire	Philadelphia, Pa	20,176.43	2.5	504.41
	11	American Sûrety	New York, N. Y.	5,195.06	2.5	129.88
	11	Citizens	New York, N. Y.	2,601.27	2.5	65.03
	11	Manhattan Life	New York, N. Y.	11,537.76	2.5	288.44
	11	Phœnix Mutual Life	Hartford, Conn	36,864.63	2.5	921.61
	11	Reading Fire	Reading, Pa	6,960.63	2.5	174.02
	11	Union Casualty and Surety	St. Louis, Mo	1,548.70	2.5	38.72
	11	United States Fidelity and Guaranty	Baltimore, Md	13,919.17	2.5	347.98
	11	Williamsburgh City Fire	New York, N. Y.	9,513.50	2.5	237.84
	12	Connecticut Fire	Hartford, Conn	50,122.20	2.5	1,253.06
	12	Metropolitan Life	New York, N. Y.	151,277.91	2.5	3,781.95
	13	Firemens	Baltimore, Md	2,209.01	2.5	55.48
	13	Provident Saving Life Assurance society	New York, N. Y.	25,452.21	2.5	636.31
	16	National Life	Chicago, Ill	13,315.42	2.5	332.89
	18	Michigan Mutual Life	Detroit, Mich	49,602.58	2.5	1,240.01
	18	Preferred Accident	New York, N. Y.	4,845.25	2.5	121.13
	18	Union Mutual Life	Portland, Maine	14,260.51	2.5	356.51
	19	Manhattan Fire	New York, N. Y.	10,033.09	2.5	250.83
	23	Hartford Life	Hartford, Conn	35,643.14	2.5	891.08
	23	Pacific Mutual Life	San Francisco, Cal.	17,406.81	2.5	435.17
	23	United Fire	Baltimore, Md	3,319.43	2.5	82.99
	23	Washington Life	New York, N. Y.	31,521.85	2.5	788.04
	25	Penn Mutual Life	Philadelphia, Pa	128,007.09	2.5	3,200.18
	25	Prudential	Newark, N. J.	79,961.08	2.5	1,999.03
	27	Continental Casualty company	Hammond, Ind	8,311.39	2.5	207.78
	27	National Life	Montpelier, Vt	43,992.21	2.5	1,099.81
	28	Bankers Life	Lincoln, Neb	8,745.16	2.5	218.63
	28	Illinois Life	Chicago, Ill	3,935.42	2.5	98.39
	28	New Amsterdam Casualty	New York	1,219.68	2.5	30.49
	28	Union Central Life	Cincinnati, Ohio	67,767.14	2.5	1,694.18
h	1	Mutual Life	New York, N. Y.	560,435.48	2.5	14,010.89
h	4	Home Life	New York, N. Y.	15,665.65	2.5	391.64
h	4	Northwestern Mutual Life	Milwaukee, Wis	845,732.98	2.5	21,143.33
h	4	Standard Life and Accident	Detroit, Mich	21,514.21	2.5	537.86
h	8	Concordia Fire	Milwaukee, Wis	58,160.83	2.5	1,454.02
h	9	Connecticut Mutual Life	Hartford, Conn	86,975.24	2.5	2,174.38
h	16	Security Trust and Life	Philadelphia, Pa	3,811.31	2.5	95.28
	9	Equitable Life Assurance society	New York, N. Y.	261,775.02	2.5	6,544.38
	24	Security Mutual Life	Binghampton, N. Y.	1,298.18	2.5	32.45
		Total		$5,831,003.85		$ 145,742.22

Table No. 107—Showing Receipts of Taxes from Foreign Insurance Companies for the Year 1900.

Collected by John Herriott, Treasurer of State.

DATE OF PAYMENT—1900.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH OFFICE.	PREMIUMS	Rate.	TAX.
January	24	Atlas Assurance company	London, Eng	Chicago, Ill	$ 9,131.51	3½	$ 319.60
January	27	London Guarantee and Accident	London, Eng	Chicago, Ill	13,815.24	3½	483.53
January	29	Northern Assurance	London, Eng	Chicago, Ill	23,295.36	3½	815.33
February	1	Norwich Union	Norwich, Eng	New York, N. Y	24,988.98	3½	864.11
February	3	Phœnix Assurance	London Eng.	New York, N. Y	15,377.25	3½	538.20
February	5	Western Assurance	Toronto, Canada	Milwaukee, Wis	20,247.59	3½	715.67
February	5	British American Assurance	Toronto, Canada	Milwaukee, Wis	13,759.76	3½	481.51
February	5	London American Corporation	London, Eng	New York, N. Y	12,504.36	3½	437.65
February	8	Guarantee company of North America	Montreal, Canada		1,027.09	3½	35.95
February	10	Queen	New York, N. Y	Chicago, Ill	13,894.61	3½	486.31
February	14	National Assurance	Ireland	Hartford, Conn	18,425.36	3½	644.89
February	14	The Thuringia	Erfurt, Germany	New York, N. Y	7,905.34	3½	276.69
February	16	Employers Liability Assurance corporation	London, Eng	Boston, Mass	7,327.69	3½	256.47
February	19	New Amsterdam Casualty company		New York, N. Y	439.25	3½	15.37
February	27	Victoria Fire	New York, N. Y	New York, N. Y	1,472.13	3½	51.52
February	27	Madgeburg Fire	Madgeburg, Germany	New York, N. Y	5,047.34	3½	176.66
February	27	Prussian National	Stettin, Germany	New York, N. Y	13,858.77	3½	485.06
February	27	Commercial Union	London, Eng	New York, N. Y	28,420.35	3½	934.71
February	27	Lancashire	Manchester, Eng	Chicago, Ill	44,631.09	3½	1,561.04
February	27	Royal	London, Eng	Chicago, Ill	29,678.25	3½	1,038.74
February	27	North British and Mercantile	London, Eng	New York, N. Y,	49,896.48	3½	1,746.38
February	27	Scottish Union and National	Edinburg, Scotland	Hartford, Conn	24,142.01	3½	844.97
February	27	Union Assurance	London, Eng	New York, N. Y	18,464.62	3½	646.26
February	27	Liverpool and London and Globe	New York, N. Y	New York, N. Y	363.00	3½	12.71
February	27	Norwalk Fire	Norwalk, Conn		1,598.08	3½	55.93
February	27	Law, Union, Crown, Fire and Life	London, Eng	New York, N. Y	3,080.24	3½	107.81
February	27	Sun Insurance Office	London, Eng	New York, N. Y	11,780.00	3½	412.30
February	27	Manchester Assurance	Manchester, Eng	New York, N. Y	15,379.86	3½	538.30
February	27	Helvetia Swiss	St Gall, Switzerland	New York, N. Y	5,225.39	3½	182.89
February	27	London and Lancashire	London, Eng	New York, N. Y	15,854.95	3½	554.92
February	27	Caledonian	Edinburg, Scotland	New York, N. Y	32,055.89	3½	1,121.96
February	27	Netherlands Fire	The Hague, Holland	New York, N. Y	5,185.37	3½	181.49
February	27	Baloise Fire	Basle, Switzerland	New York, N. Y	5,701.98	3½	199.57
February	27	Royal Exchange Assurance	London, Eng	New York, N. Y	5,682.71	3½	198.89
February	27	Lion Fire	London, Eng	Hartford, Conn	3,017.36	3½	105.61
February	27	Svea Fire and Life	Gothenburg, Sweden	New York, N. Y	1,797.37	3½	62.91

February	27	Trans-Atlantic	Hamburg, Germany	Chicago, Ill	5,924 61	3½	207 36
February	27	Hamburg-Bremen	Hamburg, Germany	Chicago, Ill	9,769.51	3½	341 93
March	3	Imperial	London, Eng	New York, N Y	10,970.36	3½	383.96
March	21	Palantine	London, Eng	Chicago, Ill	9,981 70	3½	349.36
July	28	State Fire of England, by Ben. S. Benson		Ottumwa, Iowa	40.00	3½	1.40
		Total			$601,499.15		$21,059 38

Table No. 108—Showing Receipts of Taxes from Foreign Insurance Companies for the Year 1901.

Collected by G. S. Gilbertson, Treasurer of State.

DATE OF PAYMENT—1901.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	23	London Guarantee and Accident	London, Eng.	Chicago, Ill	$ 19,329.04	3½	$ 676.51
February	1	British America Assurance	Fronte, Canada	Milwaukee, Wis	14,066.75	3½	492.34
February	1	Western	Fronte, Canada	Milwaukee, Wis	22,262.40	3½	779.18
February	1	Aachen and Munich Fire	Aix-la-Chapelle, Germany	Chicago, Ill	9,027.59	3½	315.97
February	1	Atlas Assurance	London, Eng	Chicago, Ill	9,900.55	3½	346.51
February	1	Caledonian	Edinburgh, Scot.	New York, N. Y	40,451.62	3½	1,415.81
February	1	Imperial	London, Eng	New York, N. Y	11,007.92	3½	385.28
February	1	Liverpool and London and Globe	New York	New York, N. Y	828.73	3½	29.00
February	1	Law, Union and Crown	London, Eng	New York, N. Y	3,530.29	3½	123.88
February	1	Lancashier	Manchester, Eng	Chicago, Ill	63,802.44	3½	2,233.08
February	1	London Assurance	London, Eng	New York, N. Y	13,989.27	3½	489.62
February	1	Lion Fire	London, Eng	Hartford, Conn	2,686.98	3½	94.04
February	1	London Lancashire	Liverpool, Eng	Chicago, Ill	15,505.23	3½	542.18
February	1	Prussian National	Stettin, Ger	Chicago, Ill	11,818.11	3½	413.63
February	1	Manchester Assurance	Manchester, Eng	New York, N. Y	16,674.12	3½	653.59
February	1	Northern Assurance	London, Eng	New York, N. Y	20,324.24	3½	711.35
February	1	National Assurance		Hartford, Conn	12,916.35	3½	452.07
February	1	Royal Exchange	London, Eng	New York, N. Y	6,339.81	3½	221.89
February	1	Scottish Union National	Edinburgh, Scotl	Hartford, Conn	28,997.35	3½	1,014.91
February	1	Union Assurance Society	London, Eng	New York, N. Y	15,541.12	3½	543.94
February	7	Commercial Union Assurance		New York, N. Y	29,091.02	3½	1,018.19
February	7	Hamburg Bremen	Hamburg, Ger	New York, N. Y	11,738.81	3½	410.86
February	7	Liverpool and London and Globe	Liverpool, Eng	New York, N. Y	46,116.42	3½	1,614.07
February	7	Magdeburg	Madgeburg, Ger	New York, N. Y	7,770.62	3½	271.97
February	7	Norwich Union	Norwich, Eng	New York, N. Y	34,328.56	3½	1,201.50
February	7	Phœnix Assurance	London, Eng	New York, N. Y	15,503.38	3½	542.62
February	7	Royal	Liverpool, Eng	Chicago, Ill	27,233.99	3½	953.19
February	7	Sun Insurance Office	London, Eng	New York, N. Y	14,333.00	3½	501.65
February	7	Thuringia	Erfurt, Ger	New York, N. Y	12,363.54	3½	432.72
February	9	Employers Liability Assurance Corporation	London, Eng	Boston, Mass	8,897.70	3½	311.42
February	9	Ocean Accident and Guarantee Corporation	London, Eng	New York, N. Y	2,685.19	3½	93.98
February	11	Guarantee Company of North America	Montreal, Canada		805.69	3½	28.20
February	11	Queen	New York, N. Y	New York, N. Y	19,155.94	3½	670.46
February	23	Palantine	Manchester, Eng	New York, N. Y	9,074.45	3½	317.61
February	23	North British and Mercantile	London, Eng	New York, N. Y	48,018.34	3½	1,680.64
February	23	Victoria Fire	New York, N. Y	New York, N. Y	1,200.97	3½	42.03
February	25	Buloise	Balse, Switz	New York, N. Y	5,938.17	3½	207.84

March	1	Trans-Atlantic	Hamburg, Ger	Chicago, Ill	4,877.00	3½	176.69
March	22	Orient	Hartford, Conn	Chicago, Ill	13,590 00	3½	475.65
		Total			$672,885 58		$23,620.96

Table No. 108—Showing Receipts of Taxes from Foreign Insurance Companies for the Year 1901.

Collected by G. S. Gilbertson, Treasurer of State.

DATE OF PAYMENT—1901.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January 23	London Guarantee and Accident	London, Eng.	Chicago, Ill	$ 19,329.04	3½	$ 676.51
February 1	British America Assurance	Fronte, Canada	Milwaukee, Wis	14,066.75	3½	492.34
February 1	Western	Fronte, Canada	Milwaukee, Wis	22,262.40	3½	779.18
February 1	Aachen and Munich Fire	Aix-la-Chapelle, Germany	Chicago, Ill	9,027.59	3½	315.97
February 1	Atlas Assurance	London, Eng	Chicago, Ill	9,900.55	3½	346.51
February 1	Caledonian	Edinburgh, Scot.	New York, N. Y	40,451.62	3½	1,415.81
February 1	Imperial	London, Eng	New York, N. Y	11,007.92	3½	385.28
February 1	Liverpool and London and Globe	New York	New York, N. Y	828.73	3½	29.00
February 1	Law, Union and Crown	London, Eng	New York, N Y	3,530.29	3½	123.88
February 1	Lancashier	Manchester, Eng	Chicago, Ill	63,802.44	3½	2,233.08
February 1	London Assurance	London, Eng	New York, N. Y	13,989.27	3½	489.62
February 1	Lion Fire	London, Eng	Hartford, Conn	2,686.98	3½	94.04
February 1	London Lancashire	Liverpool, Eng	Chicago, Ill	15,505.23	3½	542.18
February 1	Prussian National	Stettin, Ger	Chicago, Ill	11,818.11	3½	413.63
February 1	Manchester Assurance	Manchester, Eng	New York, N. Y	16,674.12	3½	653.59
February 1	Northern Assurance	London, Eng	New York, N. Y	20,324.24	3½	711.35
February 1	National Assurance		Hartford, Conn	12,916.35	3½	452.07
February 1	Royal Exchange	London, Eng	New York, N. Y	6,339.81	3½	221.89
February 1	Scottish Union National	Edinburgh, Scotl	Hartford, Conn	28,997.35	3½	1,014.91
February 1	Union Assurance Society	London, Eng	New York, N. Y	15,541.12	3½	543.94
February 7	Commercial Union Assurance		New York, N. Y	29,091.02	3½	1,018.19
February 7	Hamburg Bremen	Hamburg, Ger	New York, N. Y	11,738.81	3½	410.86
February 7	Liverpool and London and Globe	Liverpool, Eng	New York, N. Y	46,116.42	3½	1,614.07
February 7	Magdeburg	Madgeburg, Ger	New York, N. Y	7,770.62	3½	271.97
February 7	Norwich Union	Norwich, Eng	New York, N. Y	34,328.56	3½	1,201.50
February 7	Phœnix Assurance	London, Eng	New York, N. Y	15,503.38	3½	542.62
February 7	Royal	Liverpool, Eng	Chicago, Ill	27,233.99	3½	953.19
February 7	Sun Insurance Office	London, Eng	New York, N Y	14,333.00	3½	501.65
February 7	Thuringia	Erfurt, Ger	New York, N. Y	12,363.54	3½	432.72
February 9	Employers Liability Assurance Corporation	London, Eng	Boston, Mass	8,897.70	3½	311.42
February 9	Ocean Accident and Guarantee Corporation	London, Eng	New York, N. Y	2,685.19	3½	93.98
February 11	Guarantee Company of North America	Montreal, Canada		805.69	3½	28.20
February 11	Queen	New York, N Y	New York, N Y	19,155.94	3½	670.46
February 23	Palantine	Manchester, Eng	New York, N Y	9,074.45	3½	317.61
February 23	North British and Mercantile	London, Eng	New York, N Y	48,018.34	3½	1,680.64
February 23	Victoria Fire	New York, N. Y	New York, N. Y	1,200.97	3½	42.03
February 25	Baloise	Balse, Switz	New York, N. Y	5,938.17	3½	207.84

March	1	Trans-Atlantic	Hamburg, Ger	Chicago, Ill	4,877.00	3½	170 69
March	22	Orient	Hartford, Conn	Chicago, Ill	13,590 00	3½	475.65
		Total			$672,885 58		$23,620.96

Table No. 109—Summary of Receipts of Taxes from Insurance Companies.

CLASS OF COMPANIES.	Premiums less losses paid and premiums returned.	TAX.
Iowa companies—Collected by John Herriott	$ 2,753,393.47	$ 27,426.91
Iowa companies—Collected by G. S. Gilbertson	2,761,872 68	27,709 27
Total	$ 5,515,266.15	$ 55,136.18
Stipulated premium and assessment associations—Collected by John Herriott	54,655.97	546.56
Total	$ 54,655.97	$ 546.56
	Premiums Received.	
United states companies—Collected by John Herriott	$ 5,430,611.40	136,059.92
United States companies—Collected by G. S. Gilbertson	5,831,003 85	145,742.22
Total	$ 11,261,615.25	$ 281,802 14
Foreign companies—Collected by John Herriott	601,499 15	21,059.38
Foreign companies—Collected by G. S. Gilbertson	672,885.58	23,620 96
Total	$ 1,274,384.73	$ 44,680.34
Total for biennial period	$ 18,105,922 10	$ 382,165 22

le No. 110—Showing Receipts of Taxes from Telephone Companies.

Collected by John Herriott, Treasurer of State.

E OF ENT—99.	COMPANY.	HEADQUARTERS.	ASSESSMENT.	Rate	TAX.
ber 22	Overland Telephone company	Hiteman, Iowa	$ 484	3⅓	$ 16.13
ber 24	Northwestern Telephone Exchange Co.	Minneapolis, Minn.	5,520	3⅓	184 00
ber 1	Truro & St. Mary's Telephone company	Truro, Iowa	102	3⅓	3.40
ber 5	Missouri Valley Telephone company	Mo. Valley, Iowa	500	3⅓	16.67
o.					
y 15	Kriebs & Beddon Telphone Line	Elkport, Iowa	100	3⅓	3.33
y 15	American Telephone & Telegraph Co.	New York, N. Y.	16,150	3⅓	538 33
y 18	Kendallville & Cresco	Cresco, Iowa	110	3⅓	3.67
y 22	The Wayland	Wayland, Iowa	100	3⅓	3.33
y 22	Citizens	George, Iowa	100	3⅓	3.33
y 23	Standard	Waukon, Iowa	4,758	3⅓	158.60
y 24	D Vetter Telephone line	Grant, Iowa	100	3⅓	3.33
y 24	Home Telephone line	Oskaloosa, Iowa	5,360	3⅓	178.67
y 24	Western Telephone line	Princeton, Mo.	2,500	3⅓	83.33
y 24	Buffalo Center	Buffalo Center, Ia.	100	3⅓	3.33
y 24	Nebraska	Omaha, Neb	10,000	3⅓	333.33
y 25	Marshall	Marshalltown, Ia.	3,445	3⅓	114.83
y 26	Russell & Confidence	Russell, Iowa	240	3⅓	8.00
y 26	Buckeye Telephone	Bethlehem, Iowa	100	3⅓	3 33
y 26	Germania & German Valley	Germania, Iowa	260	3⅓	8.67
y 26	Cedar Rapids & Marion	Cedar Rapids, Ia.	12,750	3⅓	425.00
y 27	Iowa & Missouri	Ringgold, Iowa	170	3⅓	5 67
y 27	Washington	Washington, Iowa	4,000	3⅓	133 33
y 27	Chariton & Newton	Chariton, Iowa	1,250	3⅓	41 67
y 29	F P. Hocker, Telephone Exchange	Audubon, Iowa	700	3⅓	23.33
y 29	Oakley Telephone company	Oakley, Iowa	100	3⅓	3.33
y 29	Bishop Telephone company	Central City, Iowa	5,120	3⅓	170 67
y 3	Indianola Mutual	Indianola, Iowa	1,100	3⅓	36.67
y 30	Clearfield & Lenox	Clearfield, Iowa	1,940	3⅓	64.67
y 30	Des Moines & Southwestern	Clearfield, Iowa	650	3⅓	21.67
y 31	Hawkeye	Perry, Iowa	5,760	3⅓	192.00
y 31	Boone County	Boone, Iowa	3,339	3⅓	111.30
y 31	Boone & Marshalltown	Boone, Iowa	1,160	3⅓	38.67
y 31	Cedar Valley	Waterloo, Iowa	16,370	3⅓	545.67
y 31	Lamoni Telephone Exchange	Lamoni, Iowa	1,040	3⅓	34.67
y 31	Albion Farmers	Florenceville, Ia.	720	3⅓	24.00
y 31	Leon	Leon, Iowa	650	3¼	21 67
y 31	Osceola & Southern	Osceola, Iowa	190	3⅓	6.33
y 31	Knoxville Electric	Knoxville, Iowa	1,350	3⅓	45.00
ary 1	Mutual	Des Moines, Iowa	10,000	3⅓	333.33
ary 3	Greene Valley & Wellman	North English, Ia.	120	3⅓	4.00
ary 3	North English & Green Valley	North English, Ia.	100	3⅓	3.33
ary 3	Seymour	Seymour, Iowa	1,770	3⅓	59.00
ary 3	Moravia	Moravia, Iowa	680	3⅓	22.67
ary 3	Chariton	Chariton, Iowa	875	3⅓	29 17
ary 3	Ottumwa	Ottumwa, Iowa	600	3⅓	20.00
ary 5	Villisca & Milford	Villisca, Iowa	200	3⅓	6.67
ary 5	Winnebago	Forest City, Iowa	300	3⅓	10 00
ary 5	Tri-City	Clinton, Iowa	2,000	3⅓	66.67
ary 5	Greene & Western	Mason City, Iowa	3,210	3⅓	107.00
ary 5	Lake City	Lake City, Iowa	481	3⅓	16.04
ary 5	Thurman	Thurman, Iowa	780	3⅓	26.00
ary 5	Audubon & Kimballton	Audubon, Iowa	395	3⅓	13.17
ary 5	Henry County	New London, Iowa	100	3⅓	3.33
ary 5	Emmetsburg	Emmetsburg, Iowa	300	3⅓	10.00
ary 5	Peoples	Sigourney, Iowa	602	3⅓	20.07
ary 5	The E H. Martin	Webster City	3,080	3⅓	102.67
ary 5	Lake Mills	Lake Mills, Iowa	100	3⅓	3.33
ary 5	Home	Marion, Iowa	600	3⅓	20 00
ary 5	Richland	Richland, Iowa	160	3⅓	5.33
ary 6	Wayne County Telephone Exchange	Alberton, Iowa	440	3⅓	14 67
ary 6	Woodbine	Woodburn, Iowa	1,600	3⅓	53.33
ary 6	Wayne County Telephone Exchange	Corydon, Iowa	1,455	3⅓	48.50
ary 6	Humeston	Humeston, Iowa	250	3⅓	8.33
ary 6	Commercial	Toledo, Iowa	440	3⅓	14.67

TABLE No. 110—CONTINUED.

DATE OF PAYMENT, 1900.		COMPANY.	HEADQUARTERS.	ASSESSMENT.	Rate.	TAX.
February	6	Spencer	Spencer, Iowa	$ 600	3⅓	$ 20.00
February	7	Davis City & Pleasanton	Pleasanton, Iowa.	250	3⅓	8.33
February	7	City	Tabor, Iowa	600	3⅓	20.00
February	7	Central	Rockwell City, Ia	2,600	3⅓	86 67
February	8	A W Chamberlan Tel. System	Stratford, Iowa	465	3⅓	15.50
February	9	Jefferson County	Fairfield, Iowa	1.170	3⅓	39.00
February	9	Iowa & Nebraska	Spirit Lake, Iowa	13,840	3⅓	461.33
February	10	W. L. D Telephone company	Humeston, Iowa	810	3⅓	27 00
February	12	Macksburg & Lorimor	Lorimor, Iowa	130	3⅓	4 33
February	13	Home Telephone company	Sioux City, Iowa	10,000	3⅓	333.33
February	13	Logan Telephone company	Logan, Iowa	150	3⅓	5.00
February	13	Corydon & Powersville	Clinton Center, Ia	400	3⅓	13.33
February	13	Pin Oak	Pin Oak, Iowa	600	3⅓	20 00
February	14	Fort Dodge	Fort Dodge, Iowa	1,125	3⅓	37.50
February	15	North English	North English, Ia	100	3⅓	3 33
February	27	Manchester	Manchester, Iowa	750	3⅓	25 00
February	28	Conway	Grant City, Mo	1,064	3⅓	35 47
March	1	Iowa	Davenport, Iowa	221,515	3⅓	7,383.83
March	19	Western Electric	Britt, Iowa	16,170	3⅓	270.00
August	2	Deloit	Denison, Iowa	100	3⅓	3 33
August	2	Northwestern	Charles City, Iowa	8,750	3⅓	291.67
August	6	Citizens	Mt. Ætna, Iowa	440	3⅓	14.67
August	7	Estherville	Estherville, Iowa	650	3⅓	21.67
August	7	Western Electric	Britt, Iowa	16,170	3⅓	269.00
August	10	Rock Rapids	Rock Rapids, Iowa	1,900	3⅓	32 00
August	22	Hanamo Toll Line company	Maitland, Mo	390	3⅓	13.00
October	11	Oelwein	Oelwein, Iowa	750	3⅓	25.00
December	28	Missouri & Iowa	Lineville, Iowa	660	3⅓	22.00
		Total		$441.175		$14,135.50

Table No. 111—Showing Receipts of Taxes from Telegraph Companies.

DATE PAID.		NAME OF COMPANY.	AMOUNT.
February	5, 1900	Western Union	$ 17.759.33
September	12, 1900	Postal Telegraph Cable company	2,275 00
		Total	$ 20.034.33

Table No. 112—Showing Receipts of Taxes from Express Companies.

DATE PAID.		NAME OF COMPANY.	Companies' receipts in state for the year.	Rate.	AMOUNT.
July	23, 1900	Adams	$ 75,496.75	2	$ 1,509 94
July	23, 1900	American	151,785.45	2	3,035.71
July	23, 1900	United States	182,849.07	2	3,656.98
July	31, 1900	Wells-Fargo	21,591.00	2	431.82
August	2, 1900	Pacific	8,513.00	2	170.26
		Total	$440.235.27		$ 8,804.71

Table No. 113—Summary of Receipts from Corporations.

eceipts from insurance companies, collected by John Herriott	$ 185,092 77
eceipts from insurance companies, collected by G. S. Gilbertson	197,072.45
Total	$ 382,165.22
eceipts from telephone companies, collected by John Herriott	14,135.50
eceipts from telegraph companies, collected by John Herriott	20,034 33
eceipts from express companies, collected by John Herriott	8,804.71
Grand total	$ 425,139.76

III—RECEIPTS OF FEES FROM STATE OFFICERS.

Table No. 114—Receipts of Fees from State Auditor.

Collected from insurance companies in accordance with sections 1752 and 191 of the Code and chapter 31, acts Twenty-seventh General Assembly.

RECEIPTS FROM HON. FRANK F. MERRIAM.

MONTH COLLECTED.	Statement.	Agents.	General certificates.	General agents.	Publication certificate.	Miscellaneous items.	PAID STATE TREASURER.	
							Amount.	Date.
1899.								1899
July	$ 345.00	$ 1,323.50	$ 4.00	$ 4.00	$ 6.00	$ 49 00	$ 1,731.50	Aug. 2
August	84.00	483 00	2.00	5.00	6.00	82.00	662.00	Aug 31
September	300 00	718.50	6 00	.. ..	4.00	289.00	1.317.50	Sept. 30
October	297.50	635.00	4.50	20.00	8 00	49.00	1,014.00	Nov. 6
November	27.50	536.00	50	.....	.. ..	30.50	594.50	Dec. 1
December.	47 50	444 00	2 50	.....	2.00	28.00	524.00	Dec. 30
1900								1900
January	.....	223.50	....	9 00	... .	149.50	382.00	Feb. 1
February	3,205.00	15,640.00	326 00	68.00	493 00	36 00	19,768.00	March 3
March	4,327 50	9.306.50	138.50	36.00	103.00	134.50	14,046 00	April 4
April	485.00	2,754.50	37.00	5.00	33.00	43.00	3.357.50	April 30
May	25.00	1,129.00	.....	4.00	. ..	48.50	1,206.50	June 1
June	15.00	878 00	3.00	20 00	.....	15.00	931.00	July 5
July	25.00	815.00	.....	.....	.....	24 00	864.00	August 3
August	10.00	790.00	.....	.. .	.....	41.00	841 00	Sept. 6
September.	2.50	816.50	2 50	6.00	.....	64 50	892.00	Oct. 2
October	480 00	804.00	17.50	44.00	10.50	279.50	1,635.50	Nov. 9
November	..... .	686.00	.....	... .	.....	81.00	767 00	Dec. 1
								1901
December	170 00	588.00	6.50	10.00	8.50	205.75	988 75	Jan. 2
Total	$ 9,846.50	$38,571.00	$ 550.50	$ 231.00	$ 674.00	$ 1,649.75	$51,522.75	
1901								1901
January	$ 10.00	$ 313 00	.....	$ 2.00	..... .	$ 249.60	$ 574.60	Feb. 2
February		235 00	.....	... .	....	290.00	525.00	March 14
March	6,687.50	26,723 00	$ 473.00	90.00	$ 587.50	387 50	34,948.50	April 25
April	660.00	3,164.50	29.00	6.00	28.50	198.50	4,086.50	May 7
May	355.00	983.00	950.00	..	9.50	153.40	1,510.40	June 8
June	175 00	797.50	2 00	2.00		157.50	1,134.00	June 29
Total	$ 7,887.50	$32,216.00	$ 513.50	$ 100.00	$ 625.50	$ 1,436.50	$42,779.00	
Grand total	$17,734.00	$70,787 00	$ 1,064 00	$ 331.00	$ 1,200 50	$ 3,086.25	$94,301 75	

Table No. 115—Receipts of fees from State Auditor.

cted from Building and Loan associations in accordance with section 1913 of the Code.

RECEIPTS FROM HON. FRANK F. MERRIAM.

FOR MONTH OF	Certificate of authority.	Filing annual statement.	Miscellaneous.	PAID STATE TREASURER. Amount.	Date.
y, 1900	.....	$ 315.00	.....	$ 315.00	Feb. 2, 1900
ary, 1900	.....	255.00	.....	255.00	Mar. 9, 1900
, 1900	.....	70.00	.....	70.00	Mar. 31, 1900
1900	.....	15.00	.....	15.00	June 7, 1900
nber, 1900	.....	5.00	.....	5.00	Oct. 5, 1900
Total	.....	$ 660 00	.....	$ 660.00	
y. February and March, 1901	.....	555.00	.....	555 00	Apr. 25, 1901
Grand total	.....	$ 1,215.00	.....	$1,215.00	

Table No. 116—Receipts from Clerk of Supreme Court.

RECEIPTS FROM HON. C. T. JONES.

FOR MONTH OF	PAID STATE TREASURER. AMOUNT.	DATE PAID.
899	$ 267.00	August 5, 1899
t, 1899	227.75	September 6, 1899.
nber, 1899	370.75	October 3, 1899.
r, 1899	171.25	November 4, 1899.
laneous	54.55	November 21. 1899.
nber, 1899	194.00	December 1, 1899.
g	46.00	December 5, 1899.
ber, 1899	529.25	December 30, 1899.
y, 1900	271.00	February 10, 1900.
ary, 1900	202.10	February 28, 1900.
, 1900	191.00	March 31, 1900.
1900	448.00	April 30, 1900.
1900	201.65	June 1, 1900.
900	313.37	June 29, 1900.
laneous	125.70	July 13, 1900.
t fees	500.00	July 26, 1900.
900	200.50	August 17, 1900.
t, 1900	239.30	August 31, 1900.
nber, 1900	305.60	September 29, 1900.
r, 1900	178.25	November 7, 1900.
ber, 1900	316.72	December 3, 1900.
ber, 1900	492.40	January 4, 1901.
Total	$ 5,846.54	
y, 1901	298.54	February 1, 1901.
ary, 1901	314 63	March 4, 1901.
1901	180.30	March 30, 1901.
1901	338 40	May 1, 1901.
1901	287.12	June 1, 1901.
1901	249.13	June 29, 1901.
Total	$ 1,668.12	
Grand Total	7,514.66	

Table No. 117—Receipts of fees from Dairy Commissioner.

DATE PAID.	COMMISSIONER.	ACCOUNT.	AMOUNT.
July 17, 1899	Hon. B. P. Norton	Milk dealers' permits	$ 1.00
July 7, 1900	Hon. B. P Norton	Milk dealers' permits	713.00
July 23, 1900	Hon. B. P. Norton	Milk dealers' permits	1.00
June 27, 1901	Hon. B. P. Norton	Milk dealers' permits	784.00
Total			$ 1,499.00

Table No. 118—Receipts of fees from State Entomologist.

RECEIPTS FROM PROF. H. E. SUMMERS.

FOR MONTHS OF	PAID STATE TREASURER	
	AMOUNT.	DATE
June, July and August, 1899	$ 110.00	September 1, 1899
September, 1899	112.75	October 3, 1899
September, 1899	12.50	October 4, 1899
October, 1899	147.50	November 3, 1899
November, 1899	35.00	December 2, 1899
December, 1899, and January, 1900	15.00	February 2, 1900
February, 1900	5.00	March 8, 1900
March, 1900	52.50	April 9, 1900
April, 1900	53.50	May 1, 1900
May, June and July, 1900	25.00	August 4, 1900
August, 1900	82.50	September 7, 1900
September, 1900	200.00	October 3, 1900
October, 1900	137.50	November 2, 1900
Total	$ 988.75	
January, 1901	50.00	February 5, 1901
February, 1901	50.00	March 9, 1901
March, 1901	57.50	April 11, 1901
April and May, 1901	20.00	June 7, 1901
Total	$ 177.50	
Grand total	$ 1,166.25	

Table No. 119—Receipts of fees from Pharmacy Commission.

RECEIPTS FROM CHAS. W. PHILLIPS, SECRETARY AND TREASURER.

DATE PAID.	ACCOUNT.	AMOUNT.
October 3, 1899	Itinerant venders licenses	$ 2,000.00
December 29, 1899	Itinerant venders licenses	2,000.00
April 4, 1900	Itinerant venders licenses	3,000.00
May 14, 1900	Itinerant venders licenses	418.08
July 3, 1900	Itinerant venders licenses	2,800.00
October 1, 1900	Itinerant venders licenses	2,900.00
January 2, 1901	Itinerant venders licenses	3,000.00
	Total	$ 16,118.08
April 5, 1901	Itinerant venders licenses	3,400.00
April 25, 1901	Itinerant venders licenses	420.63
June 29, 1901	Itinerant venders licenses	3,900.00
	Total	$ 7,720.63
	Grand total	$ 23,838.71

FOR MONTH OF	Articles of Incorporation.	Amendments of Incorporation.	Certified Copies Secretary's Office.	Certified Copies Land Office.	Rendition Warrants.	Trade Marks.	State Commissions.	Notarial Commissions.	Certificates.	Extradition Papers.	Dissolution Notices.	PAID STATE TREASURER. Amount.	Date.
June, 1899	$ 1,773.30	$ 197.00	$ 56.50	$ 29.00	.....	.....	$ 5.00	$ 190 00	$ 33.00	.....	.....	$ 2,280 35	July 3, 1899
July, 1899	2,687.75	1,358.65	48.55	6 00	$ 5 00	$ 4.00	10.00	180.00	23.00	.....	.....	4,322 95	August 4, 1899
August, 1899	2,377 25	697 30	51.70	13 00	7.00	2.00	.....	200 00	17 00	.....	$ 3.00	3,368 25	Sept. 5, 1899
September, 1899	1,256.45	358.60	23.80	9.00	6.00	4.00	.....	110.00	21 00	.....	2.00	1,790.85	October 2, 1899
October, 1899	2,259.65	235.05	13 35	6.00	7 00	3.00	.....	225 00	21.00	.....	.50	2,770 55	Nov. 2, 1899
November, 1899	1,018.70	47.00	62 20	17.50	3.00	4 00	.....	115.00	20 00	....	..	1,287.40	Dec. 4, 1899
December, 1899	3,307.45	7.05	55.10	9.00	8.50	3 00	15.00	160.00	18.00	.....	3.50	3,586.60	Jan. 16, 1900
January, 1900	7,951.90	1,028.95	82 05	24.75	.....	1 00	10 00	160.00	28.00	.....	2.40	9,289.05	Feb. 6, 1900
February, 1900	1,724.75	111.05	23.45	15.15	9 00	1.00	5.00	85 00	29.00	.....	4.15	2,007.55	March 9, 1900
March, 1900	3,251.70	253.35	45.00	32.40	2.00	9 00	.....	75.00	19.00	.....	4.45	3,691.90	April 12, 1900
April, 1900	2,518.55	160.25	38.60	26.50	8.00	5.00	.....	340.00	33.00	....	3.20	3,133 10	May 18, 1900
May, 1900	4,974.70	76.50	51.40	21 00	2.00	5.00	5.00	3,480.00	41.00	.....	4.10	8,660.70	June 23, 1900
June, 1900	5,929.90	324.95	35.60	12.50	.....	5 00	5.00	12,985.00	18 00	.....	1 50	19,317 45	July 26, 1900
July, 1900	3,555.25	192.60	57 90	6.50	9.00	10.00	5.00	7,400 10	37.00	.....	1.25	11,274.60	August 6, 1900
August, 1900	2,695.70	720.55	21.90	9.50	2.00	4 00	5.00	1,135.00	38.00	.....	.....	4,631 65	Sept. 5, 1900
September, 1900	1,788.70	33 90	17.65	15.50	5.00	5.00	.....	780 00	26.00	....	2.40	2,674 15	October 3, 1900
October, 1900	1,285.30	1,134.85	25.95	9 50	8.00	5.00	10,00	645.00	26.00	.....	4.00	3,153 60	Nov. 2, 1900
November, 1900	1,535 05	855.20	22.30	10.40	4.00	....	40 00	445 00	13.00	....	.....	2,924 95	Dec. 6, 1900
December, 1900	2,296.35	2,471.00	25.55	21.00	9.00	3 00	5.00	495 00	11.00	...	2.50	5,339 40	Jan. 4, 1901
January 1 to 5, inclusive, 1901	330.95	70.35	6.80	.....	.....	.....	10.00	75 00	3.00	.....	.....	496.10	Jan. 5, 1901
Balance	11 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11.00	June 15, 1901
Total	$54,527.35	$10,334.15	$ 764.90	$ 294.20	$ 94.50	$73.00	$ 130.00	$29,280 10	$ 475.00	.....	$38 95	$96,012.15	

Receipts from Hon. W. B. Martin.

January 7 to 31, inclusive 1901	$ 2,235 85	$ 557.35	$ 37.70	$ 5.50	$ 5.00	$ 2.00	$ 10.00	$ 470 00	$ 25 00	.....	$ 1.10	$ 3,349.50	Feb. 6, 1901
February, 1901	5,649 65	1,285.80	44 30	19.00	4.00	7.00	.....	480.00	42.00	.....	2.60	7,534.35	March 4, 1901
March, 1901	2,686.50	141.60	25.55	26.50	15.00	2.00	.....	470.00	36.00	.....	.....	3,403.15	April 3, 1901

TABLE No. 120—Receipts from Hon. W. B. Martin—CONTINUED.

FOR MONTH OF	Articles of Incorporation.	Amendments of Incorporation.	Certified Copies Secretary's Office.	Certified Copies Land Office.	Rendition Warrants.	Trade Marks.	State Commissions.	Notarial Commissions.	Certificates.	Extradition Papers.	Dissolution Notices.	PAID STATE TREASURER.	
												Amount.	Date.
April, 1901.....	$ 3,025.30	$ 44.25	$ 34.35	$ 9 00	$ 6 00	$ 3 00	$ 5.00	$ 295.00	$ 46.00	.....	$ 6.00	$ 3,473.90	May 3, 1901
May, 1901..	3,011.90	2,257 20	22.10	11 50	1 00	2 00	20.00	255.00	49 00	.....	3.25	5,632 95	June 8, 1901
June, 1901.....	3,312.55	2,5.6 60	31.90	10.50	.....	8 00	15 00	195.00	49.00	.....	3.50	6,162.05	June 29, 1901
Total	$19,921.75	$ 6,822 80	$ 195.90	$ 82.00	$ 31.00	$24.00	$ 50.00	$ 2,165.00	$ 247.00	.....	$16.45	$29,555 90	
Grand Total	$74,449 10	$17,156.95	$ 960.80	$ 376.20	$ 125 50	$97.00	$ 180.00	$31,445.10	$ 722.00	.....	$55.40	$125,568 05	

ble No. 121—Receipts of fees from Superintendent of Public Instruction.

RECEIPTS FROM HON. R. C. BARRETT.

FOR MONTH OF	AMOUNT.
13, 1899	$ 319.00
ust 22, 1899	246.00
ust 24, 1899	46.50
ember 2, 1899	421 00
ruary 14, 1900	169.00
ch 16 1900	165.50
5, 1900	138.00
ember 6, 1900	1,395.00
ember 6, 1900	117.00
Total	$ 3,017 00
ruary, 8, 1991	251.00
Grand total	$ 3,268 00

Table No. 122—First District, H. M. Pickell, Inspector. Headquarters, Des Moines.

eipts of Fees for Oil Inspections, Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary)	Expenses.	PAID STATE TREASURER. Amount.	Date.
, 1899	$ 280.60	$ 100.00	$ 130.70	$ 49 90	July 22, 1899
, 1899	292 20	100.00	115.20	77 00	August 17, 1899
ust, 1899.	319 50	100.00	117.95	131 55	September 25, 1899
ember, 1899	382 20	100.00	145 75	136.45	October 19, 1899
ber, 1899	370.50	100.00	126 55	143 95	November 20, 1899
ember, 1899	399.20	100.00	134.15	165.05	December 21, 1899
ember, 1899.	643.70	100.00	148 05	395.65	January 24, 1900
ary, 1900	542.00	100.00	143.55	298.45	February 19, 1900
ruary, 1900	434 30	100 00	125 21	209.09	March 19, 1900
ch, 1900.	364.20	100.00	144 65	119.55	April 30, 1900
il, 1900.	332 80	100 00	128.35	104.45	May 25, 1900
, 1900	279.60	100.00	120 10	59.50	June 23, 1900
, 1900	266.10	100.00	114.60	51.50	July 19, 1900
, 1900	282.80	100.00	115.00	67.80	August 31, 1900
ust, 1900.	369.40	100.00	122 65	146 75	September 18, 1900
ember, 1900.	331.70	100 00	114.75	116 95	October 17, 1900
ber, 1900	497.10	100.00	159 85	237.25	November 19, 1900
ember, 1900	381 80	100 00	124.10	157.70	December 19, 1900
Total	$ 6,799.70	$ 1,800.00	$ 2,331.16	$ 2,668 54	
ember, 1900	560.10	100 00	149 87	310.23	January 18, 1901
ary, 1901	431.80	100 00	132 55	199.25	February 26, 1901
ruary, 1901	324.10	100 00	113.95	110 15	March 28, 1901
ch, 1901	427 40	100 00	156.50	170.90	April 25, 1901
il, 1901	362.10	100.00	122.05	139.45	May 23, 1901
, 1901	334 10	100.00	121.45	112.65	June 26, 1901
Total	$ 2,439.60	$ 600 00	$ 796.97	$ 1,042.63	
Grand total	$ 9,239.30	$ 2,400 00	$ 3,128.13	$ 3,711.17	

Table No. 123—Second District, Louis Weinstein, Inspector. Headquarters, Burlington.

MONTH.	Total fees collected	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	$ 213.30	$ 90.82	$ 80.70	$ 41.78	July 22, 1899
July, 1899	200.40	87.60	82.85	29.95	August 17, 1899
August, 1899	234.60	96.15	76.15	62.30	September 25, 1899
September 1899	291.30	100.00	90 70	100.60	October 19, 1899
October, 1899	301.00	100.00	111.15	89.85	November 20, 1899
November 1899	265 30	100.00	92.50	72.80	December 21, 1899
December, 1899	223.70	93.42	84.75	45.53	January 24, 1900
January, 1900	319 80	100.00	101 45	118 35	February 19, 1900
February, 1900	236.70	96.67	89.40	50 63	March 19. 1900
March, 1900	182 70	83.17	78.60	20.93	April 30, 1900
April, 1900	178.80	82 20	71.75	24.85	May 25 1900
May, 1900	173.70	80.92	66.30	26.48	June 23, 1900
June, 1900	195.70	86 42	71.90	37.38	July 19, 1900
July, 1900	239.70	97.42	78.50	63.78	August 31, 1900
August, 1900	209.10	89.77	82.15	37.18	September 18, 1900
September, 1900	301.50	100 00	89.10	112.40	October 17, 1900
October, 1900	311.50	100.00	104.15	107.35	November 19, 1900
November, 1900	217.90	91.97	90.30	35.63	December 19, 1900
Total	$ 4,296.70	$ 1,676 53	$ 1,542.40	$ 1,077.77	
December, 1900	$ 240.90	$ 97 72	$ 92.10	$ 51.08	January 18 1901
January, 1901	316.30	100.00	113 85	102 45	February 26, 1901
February, 1901	281 90	100 00	96.25	85.65	March 28, 1901
March, 1901	248.30	99.57	87.05	61 68	April 25, 1901
April, 1901	198.70	87.17	81.00	30.53	May 23, 1901
May, 1901	240.20	97.55	90.95	51.70	June 26, 1901
Total	$ 1,526.30	$ 582.01	$ 561 20	$ 383.09	
Grand total	$ 5,823.00	$ 2,258.54	$ 2,103.60	$ 1,460.86	

le No. 124—Third District, Adam Crawshaw, Inspector, Headquarters, Clinton.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER. Amount.	Date.
1899	$ 263.20	$ 100.00	$ 115 30	$ 47.90	July 22, 1899
1899	*254.00	100.00	117.96	†37.04	August 17, 1899
st, 1899	269.30	100.00	105.69	63.61	September 25, 1899
mber, 1899	273.20	100.00	111.93	61 27	October 19, 1899
er, 1899	286.30	100.00	116.36	69.94	November 20, 1899
mber, 1899	289.80	100 00	130.61	59.19	December 21, 1899
nber, 1899	272.50	100.00	129.35	43.15	January 24, 1900
ry 1900	302.40	100.00	123.62	78.78	February 19, 1900
ary, 1900	276 80	100.00	117 50	59.30	March 19, 1900
, 1900	273 70	100.00	120.81	52.89	April 30, 1900
1900	254.40	100.90	118.73	45 67	May 25, 1900
1900	267 80	100.00	116.94	50 86	June 23, 1900
1900	251 40	100.00	106 51	44.89	July 19, 1900
1900	†259.30	100 00	112 21	†45 09	August 31, 1900
st, 1900	261 60	100.00	108 79	52.81	September 18, 1900
mber, 1900	290 00	100.00	118.68	71.32	October 17, 1900
er. 1900	312.80	100.00	124.43	88.37	November 19, 1900
nber, 1900	278 20	100.00	116 71	61.49	December 19, 1900
Total	$ 4,946 70	$ 1,800.00	$ 2,112.13	$ 1,033 57	
nber, 1900	$ 351.00	$ 100.00	$ 110.52	$ 140 48	January 18, 1901
ry, 1901	450 60	100 00	117.10	233.50	February 26, 1901
ary, 1901	306.70	100 00	117.13	89.57	March 28 1901
, 1901	305.40	100.00	119.14	86.26	April 25, 1901
1901	304 00	100 00	107 23	96.77	May 23, 1901
1901	288.70	100 00	108 31	80.39	June 26, 1901
Total	$ 2,006.40	$ 600.00	$ 679.43	$ 726.97	
Grand total	$ 6.953 10	$ 2.400.00	$ 2.791 56	$ 1.760 54	

*Overpayment of $1.00 for July, 1899, and underpayment of $2.00 for July, 1900.
†Adjusted July 19, 1901.

Table No. 125—Fourth District, S. H. Bauman, Inspector, headquarters, Mt. Vernon.

MONTH.	Total fees collected.	Fees retained, (salary).	Expenses.	PAID STATE TREASURER.	
				Amount	Date.
June, 1899	$ 260.70	$ 100.00	$ 106.88	$ 53.82	July 21, 1899.
July, 1899	254 50	100.00	90.25	64 25	August 17, 1899.
August, 1899	266 00	100.00	99 79	66 21	September 25, 1899.
September, 1899	352 30	100 00	112 24	140.06	October 19, 1899.
October, 1899	371 40	100.00	112.16	159 24	November 20, 1899.
November, 1899	328.30	100.00	133 70	94.60	December 21, 1899.
December, 1899	336 10	100 00	132 27	103 83	January 24, 1900.
January, 1900	339.60	100.00	118 67	120.93	February 19, 1900.
February, 1900	250 30	100 00	121.49	28.81	March 19, 1900.
March, 1900	251.90	100.00	125 61	26 29	April 30, 1900.
April, 1900	231.60	95 40	108.41	27 79	May 25, 1900.
May, 1900	224.80	93.70	102.18	29 02	June 23, 1900.
June, 1900	254 30	100.00	121.62	32.68	July 19, 1900.
July, 1900	251 30	100.00	99.48	51.82	August 31, 1900.
August, 1900	251.60	100.00	103.83	47 77	September 18, 1900.
September, 1900	387.16	100.00	136.54	150 56	October 17, 1900
October, 1900	319.30	100.00	148.39	70.91	November 19, 1900.
November, 1900	350 40	100.00	131.98	118.42	December 19, 1900
Total	$ 5,281.50	$ 1,789.10	$ 2,105.39	$ 1,387.01	
December, 1900	297.20	100 00	158.48	38.72	January 18, 1901.
January, 1901	381.00	100.00	136 97	144.03	February 26, 1901.
February, 1901	272 60	100.00	129.53	43 07	March 28, 1901.
March, 1901	270.60	100.00	131.10	39.50	April 25, 1901.
April, 1901	250.80	100.00	103.64	47.16	May 23, 1901.
May, 1901	253.30	100.00	107.07	46.23	June 26, 1901.
Total	$ 1,725.50	$ 600.00	$ 766.79	$ 358.71	
Grand total	$ 7,007.00	$ 2,389 10	$ 2,872.18	$ 1,745.72	

able No. 126—Fifth District, F. O. Udall, Inspector, Headquarters, Dubuque.

MONTH.	Total fees collected.	Fees retained, (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
e, 1899	$ 205.00	$ 88.75	$ 102.05	$ 14.20	July 22, 1899.
y, 1899	204 60	88.65	105.70	10.25	August 17, 1899.
gust, 1899	214.40	91.10	122 90	.40	September 25, 1899.
tember, 1899	285.90	100.00	140.40	45.50	October 19, 1899.
tober, 1899	308.50	100.00	161.15	47.35	November. 20, 1899
vember, 1899	318 10	100.00	162 40	55.70	December. 21, 1899.
cember, 1899	358 40	100.00	160 55	97.85	January 24, 1900.
uary, 1900	326.50	100 00	161 90	64.60	February 19. 1900.
bruary, 1900	270 30	100 00	145.95	24.35	March 19, 1900.
rch, 1900	251.40	100 00	151.05	.....	April 30, 1900.
ril, 1900	176.40	81 60	117 25	.....	May 25, 1900.
y, 1900	164 60	78 65	101.00	....	June 23, 1900.
e, 1900	185.80	83.95	90.00	11.85	July 19, 1900.
y, 1900	190.80	85 20	114.55	.....	August 31. 1900.
gust, 1900	199 40	87.35	111.35	.70	September 18, 1900.
tember, 1900	271.30	100.00	134.20	37.10	October 17. 1900.
tober, 1900	347 60	100.00	167 50	80.10	November 19, 1900.
vember, 1900	268.20	100 00	155.25	12 95	December 19, 1900.
Total	$ 4,547.20	$ 1,685 25	$ 2,405.75	$ 502.90	
cember, 1900	299.70	100.00	158.60	41 10	January 18, 1901.
uary, 1901	321.30	100.00	147 45	73.85	February 26, 1901.
bruary, 1901	268.30	100.00	156.00	12.30	March 28, 1901.
rch, 1901	232.30	95.57	135.70	1.03	April 25, 1901.
ril, 1901	200.80	87.70	112.70	.40	May 23, 1901.
y, 1901	191.80	85.45	94.05	12.30	June 26, 1901.
Total	$ 1,514.20	$ 568.72	$ 804 50	$ 140.98	
Grand total	$ 6,061.40	$ 2,253.97	$ 3,210.25	$ 643.88	

Table No. 127—Sixth District, W. D. Hartman, Inspector, Headquarters, Waterloo.

MONTH	Total fees collected.	Fees retained. (salary.)	Expenses.	PAID STATE TREASURER. Amount.	Date.
June, 1899	$ 168.60	$ 79.65	$ 30.07	$ 58.88	July 22, 1899
July, 1899	228 70	94.67	24.30	109.73	August 17, 1899
August, 1899	185.20	83.80	27.47	73.93	September 25, 1899
September, 1899	213 50	90.87	32.79	89.84	October 19, 1899
October, 1899	265.20	100.00	42 97	122 23	November 20, 1899
November, 1899	257.80	100.00	40 17	117.63	December 21, 1899
SUPPLEMENTAL REPORT, July, 1898 to September, 1899	268 30	60.00	.....	208.30	December 22, 1899
December, 1899	380.10	100.00	41 39	238.71	January 24, 1900
January, 1900	190 90	85 22	31.87	73 81	February 19, 1900
February, 1900	273.30	100.00	45.09	128.21	March 19, 1900
March, 1900	211.50	90 37	33.69	87 44	April 30, 1900
April, 1900	169.10	79.77	28.82	60.51	May 25, 1900
May, 1900	190.20	85.05	29 67	75.48	June 23, 1900
June, 1900	276 90	100.00	30 55	146.35	July 19, 1900
July, 1900	225.70	93 92	27 47	104.31	August 31, 1900
August, 1900	279 60	100.00	32.62	146.98	September 18, 1900
August, 1900-supplement report	.....	.....	.....	22.50	October 17, 1900
September, 1900	219 30	92 32	30.37	96.61	October 17, 1900
October, 1900	252 70	100.00	37.52	115.18	November 19, 1900
November, 1900	246 70	99.17	37 07	110.46	December 19, 1901
Total	$ 4,503.30	$ 1,734.81	$ 603 90	$ 2,187.09	
December, 1900	260.10	100 00	38 20	121.90	January 18, 1901
January, 1901	328.80	100 00	46.44	182.36	February 26, 1901
February, 1901	169.10	79 77	32 12	57 21	March 28, 1901
March, 1901	205 10	88 77	41.94	74.39	April 25, 1901
Dec., 1900—supplemental report	.....	.....	.....	11.10	April 25, 1901
Jan., 1901—supplemental report	.....	.....	.....	14.90	April 25, 1901
Feb., 1901—supplemental report	.....	6 35	.....	19.05	April 25, 1901
April, 1901	178.50	82.12	37.47	58.91	May 23, 1901
April, 1901—supplemental report	8.40	2.10	.....	6.30	June 26, 1901
May, 1901	249 80	99.95	39 12	110.73	June 26, 1901
Total	$ 1,399.80	$ 559 06	$ 235.29	$ 656.85	
Grand total	$ 5,903.10	$ 2,293 87	$ 839 19	$ 2,843 94	

able No. 128—Seventh District, J. B. M. Bishop, Inspector, Headquarters, Toledo.

MONTH.	Total Fees Collected.	Fees Retained (Salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
ne, 1899	$ 194.20	$ 86.05	$ 46 74	$ 61 41	July 22, 1899
ly, 1899	218.10	92.03	43.51	82.56	August 17, 1899
gust, 1899	192.40	85.50	36.27	70.63	September 25, 1099
ptember. 1899	267.30	100.00	52.07	115.23	October 19, 1899
tober, 1889	298.60	100.00	65 20	133 40	November 20, 1899
vember, 1899	236.50	96 62	61 46	78 42	December 21, 1899
cember, 1899	342 50	100.00	74 80	167.70	January 24, 1900
nuary, 1900	277.40	100.00	72.97	104.43	February 19, 1900
bruary, 1900	262.10	100.00	67.49	94.61	March 19, 1900
rch, 1900	238.30	97.08	46.27	94.95	April 30, 1900
ril, 1900	152.50	75.63	51.27	25.00	May 25, 1900
y, 1900	160.50	77.63	40.24	42.63	June 23. 1900
ne, 1900	253.60	100.00	46 85	106 75	July 19, 1900
ly, 1900	191 00	85 25	49.66	56.09	August 31, 1900
gust, 1900	232.30	95 57	46.27	90.46	September 18, 1900
ptember, 1900	245.60	98 90	53.32	93.38	October 17, 1900
tober, 1900	228 00	94.50	52.47	81.03	November 19, 1900
vember; 1900	281 50	100.00	58.24	123.26	December 19, 1900
Total	$ 4,272.40	$ 1,684.76	$ 965.10	$ 1,622.54	
cember, 1900	289 90	100.00	56.66	133.24	January 18, 1901
nuary, 1901	348.40	100.00	72 72	175.68	February 26, 1901
bruary, 1901	210.40	90.10	48.25	72.05	March 28, 1901
arch, 1901	236.20	96,55	59.15	80 50	April 25, 1901
ril, 1901	287.40	100.00	52 60	134 80	May 23, 1901
ay 1901	166 50	79 13	41.54	45.83	June 26, 1901
Total	$ 1,538.80	$ 565 78	$ 330 92	$ 642.10	
Grand total	$ 5,811 20	$ 2,250.54	$1,296.02	$ 2,264 64	

Table No. 129—Eighth District, Chas. K. Meyers, Inspector Headquarters, Mason City.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER. Amount.	Date.
June, 1899	$ 166.90	$ 79 22	$ 28.03	$ 59.05	July 22, 1899
July, 1899	194.00	88.00	30.10	75.90	August 17, 1899
August, 1899	193 10	85 77	45 89	61.44	September 25, 1899
September, 1899	254.60	100.00	51.99	102.61	October 19, 1899
October, 1899	184.60	83.65	29.66	71.29	November 20, 1899
November, 1899	250.70	100.00	62.43	88.27	December 21, 1899
December, 1899	304.90	100.00	71 17	133.73	January 24, 1900
January, 1900	139.60	72.40	45.04	22 16	February 19, 1900
February, 1900	201.40	87.85	54 56	58.99	March 19, 1900
March, 1900	184.70	83 67	50.54	50.49	April 30, 1900
April, 1900	149.50	74.87	34.62	40 01	May 25, 1900
May, 1900	162 70	78.17	20.45	58.08	June 23, 1900
June, 1900	228 90	94 72	24.58	109.60	July 19, 1900
July, 1900	155.60	76.40	32.25	46 95	August 31, 1900
August, 1900	175.00	81.25	37.60	56 15	September 18, 1900
September, 1900	222.50	93 12	31.91	97.47	October 17, 1900
October, 1900	266.30	100.00	57.63	108.67	November 19, 1900
November, 1900	139.60	72.40	45.53	21.67	December 19, 1900
Total	$ 3,374.60	$ 1,551.49	$ 760.58	$ 1,262.53	
December, 1900	290.50	100.00	55 62	134 88	January 18, 1901
January, 1901	122.60	93.15	45.03	84.42	February 26, 1901
February, 1901	162 40	78.10	32 91	51.39	March 28, 1901
March, 1901	208.80	89.70	42.62	76 48	April 25, 1901
April, 1901	143.10	73.27	29 08	40.75	May 23, 1901
May, 1901	232.20	95.55	33.20	103.45	June 20, 1901
Total	$ 1,259.60	$ 529.77	$ 238.46	$ 491.37	
Grand total	$ 4,834.20	$ 2,081.26	$ 999.04	$ 1,753.90	

Table No. 130—Ninth District, C. F. Gullixson, Inspector. Headquarters, Bode.

MONTH.	Total fees collected.	Fees retained, (salary).	Expenses.	PAID STATE TREASURER. Amount.	Date.
, 1899.	$ 103.60	$ 63.40	$ 44.69	.....	July 22, 1899
, 1899.....	273.10	100.00	65.07	$ 108.03	August 17, 1899
ust, 1899	226 80	94 20	65 26	67.34	September 25, 1899
ember, 1899.....	310.90	100 00	87.02	123.88	October 19, 1899
ber, 1899.	165.20	78.80	73.14	13.26	November 20, 1899
ember, 1899.....	244.60	98.65	85.01	60.94	December 21, 1899
ember, 1899.....	282.50	100.00	87.09	95.41	January 24, 1900
ary, 1900.	239 00	97.25	76.73	65.02	February 19, 1900
uary, 1900	256 70	100.00	76.61	80.09	March 19, 1900
ch, 1900.	187.90	84.47	68.62	34 81	April 30, 1900
l, 1900	169.00	79.75	51.85	37.40	May 25, 1900
, 1600	214.90	91.22	60.69	62.99	June 23, 1900
, 1900.....	167 30	79.32	40.90	47.08	July 19, 1900
1800.....	229 60	94 90	64 44	70.26	August 31, 1900
ust, 1900.....	185.80	83.95	59.82	42 03	September 18, 1900
ember, 1900.	248.10	99.52	73 87	74.71	October 17, 1900
ber, 1900	249 70	99 92	69.65	80.13	November 19, 1900
ember, 900.	178 00	82.00	67.30	28.70	December 19. 1900
Total.	$ 3,932.70	$ 1,627.35	$ 1,217.76	$ 1,002.08	
ember, 1900.	277.00	100.00	90.56	86 44	January 18, 1901
ary, 1901.....	309.70	100 00	56.78	122.92	February 26, 1901
uary, 1901	126.30	69.07	49.78	7.45	March 28, 1901
ch, 1901	212 70	90 67	79 17	42.86	April 29, 1901
l, 1901	223.80	93.45	61.68	68.67	May 23, 1901
, 1901.	232 50	95.62	59.45	77 43	June 26, 1901
Total.	$ 1,382 00	$ 548 81	$ 427.42	$ 405.77	
Grand total....	$ 5,314.70	$ 2,176.16	$ 1,645.18	$ 1,497 85	

Table No. 131—Tenth District. F. J. Young, Inspector. Headquarters, Denison.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount	Date.
June, 1899	$ 120.30	$ 67.58	$ 51.22	$ 1.50	July 22, 1899
July, 1899	137.60	71.90	43.16	22.54	August 17, 1899
August, 1899	133.00	70 75	43.96	18.29	September 25, 1899
September, 1899	154.80	76.20	53.68	24.92	October 19, 1899
October, 1899	182.40	83.10	62.62	36 68	November 20, 1899
November, 1899	186.80	84.20	71.72	30.88	December 21, 1899
December, 1899	237 40	96 85	85.53	55.02	January 24, 1900
January, 1900	161.00	77 75	63.29	19.96	February 19, 1900
February, 1900	106.10	64.02	55.56	.....	March 19, 1990
March, 1900	195.80	86 45	56.09	53.26	April 30, 1900
April, 1900	156.60	76.65	58 61	21.34	May 25, 1000
May, 1900	107.40	64.35	56.87	.....	June 23, 1900
June, 1900	97.60	61 90	30 42	5.28	July 19, 1900
July, 1900	156 20	76 55	70.55	9.10	August 31, 1900
August, 1900	141 50	72.88	49 20	19.42	September 18, 1900
September, 1900	104.90	63.72	45.32	.....	October 17, 1900
October, 1900	151.50	75.37	65.83	10.30	November 19, 1900
November, 1900	148.80	74.70	53.55	20 55	December 19, 1900
Total	$ 2,679.70	$ 1,344.92	$ 1,017.18	$ 349 04	
December, 1900	210.80	90.20	47.38	73.22	January 18, 1901
January, 1901	202.60	88.15	73.74	40.71	February 26, 1901
February, 1901	164 30	78.57	60 31	25 42	March 28, 1901
March, 1901	145 40	73.85	56 98	14.57	April 25, 1901
April, 1901	166 60	79.15	52 21	35.24	March 23, 1901
Total	$ 889.70	$ 409 92	$ 290.62	$ 189.16	
Grand total	$ 3,569.40	$ 1,754.84	$ 1,307.80	$ 538.20	

ble No. 132—Eleventh District, W. A. Welch, Inspector. Headquarters, Sioux City.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER. Amount.	Date.
1899	$ 255.10	$ 100.00	$ 79 22	$ 75.88	July 22, 1899
1899	257.00	100.00	91.87	65 13	August 17, 1899
st, 1899	245.50	98.87	99.15	47.48	September 25, 1899
mber, 1899	304.80	100 00	110.12	94 68	October 19, 1899
cer, 1899	263.60	100.00	107.39	56.21	November 20, 1899
mber, 1899	277.00	100.00	107.26	69.74	December 21, 1899
mber, 1899	323.20	100.00	135 06	88.14	January 24, 1900
ry, 1900	345.10	100.00	125.48	119.62	February 19, 1900
uary, 1900	251.50	100.00	109.95	41.55	March 19, 1900
h, 1900	277.60	100.00	106.61	70.99	April 30, 1900
, 1900	271.40	100 00	112 17	59 23	May 25, 1900
1900	255.70	100.00	89.05	66.65	June 23, 1900
1900	270.40	100.00	82.77	87.63	July 19, 1900
1900	249.70	99.92	94 16	55.62	August 31, 1900
st, 1900	245.80	98.95	85.23	61 62	September 18, 1900
mber, 1900	257 90	100.00	110.98	46.92	October 17, 1900
ber, 1900	316.80	100 00	96.66	120 14	November 19, 1900
mber, 1900	332 90	100.00	116 21	116 69	December 19, 1900
Total	$ 5,001.00	$ 1,797.74	$ 1,859.34	$ 1,343.92	
mber, 1900	329.40	100.00	127.96	101.44	January 18, 1901
ry, 1901	372.80	100.00	151 50	121.30	February 26, 1901
uary, 1901	259 40	100 00	106 48	52 92	March 28, 1901
h, 1901	242 30	98.07	84.18	60.05	April 25, 1901
, 1901	259.00	100 00	105 37	53.63	May 23, 1901
1901	251.00	100 00	95.62	55 38	June 26, 1901
Total	$ 1,713.90	$ 598.07	$ 671.11	$ 444.72	
Grand total	$ 6,711.00	$ 2,395.81	$ 2,530.15	$ 1,788 64	

Table No. 133—Twelth District, Theodore Guittar, Inspector. Headquarters, Council Bluffs.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	$ 223.60	$ 93.40	$ 58.51	$ 71.69	July 22, 1899
July, 1899	216.80	91.70	66 43	58.67	August 17, 1899
August, 1899	203.30	88.32	57.58	57 40	September 25, 1899
September, 1899	295.60	100.00	70.98	124.62	October 19, 1899
October. 1899	262.40	100.00	78.14	84.26	November 20, 1899
November, 1899	251.50	100.00	70.65	80.85	December 21, 1899
December, 1899	239 80	97.45	94.92	47 43	January 24, 1900
January, 1900	298.80	100.00	70.00	128 60	February 19, 1900
February, 1900	206.30	89.07	60.31	56 92	March 19, 1900
March, 1900	207 20	89.30	64.74	53 16	April 30, 1900
April, 1900	181.30	82.82	54.69	43.79	May 25, 1900
May, 1900	225.00	93.75	51.04	80.21	June 23, 1900
June, 1900	278.50	100.00	61.26	117.24	July 19, 1900
July, 1900	188.00	84 50	53.69	49.81	August 31, 1900
August, 1900	240 80	97.70	52.22	90 88	September 18, 1900
September, 1900	251 70	100 00	72 71	78.99	October 17, 1900
October, 1900	267.90	100.00	71.76	96.14	November 19, 1900
November, 1900	254.40	100.00	86.79	67.61	December 19, 1900
Total	$ 4,292.90	$ 1,708.01	$ 1,196.42	$ 1,388.47	
December, 1900	258.80	100 00	85 43	73 37	January 18, 1901
January, 1901	341.80	100 00	88.32	153 48	February 26, 1901
February, 1901	159.40	77.35	60.75	21.30	March 28, 1901
March, 1901	265 00	100.00	76.70	78 30	April 25, 1901
April, 1901	198.30	87 07	53.34	57.89	May 23, 1901
May, 1901	210.50	90.12	54 75	65.63	June 26, 1901
Total	$ 1,433.80	$ 554.54	$ 419.29	$ 459 97	
Grand total	$ 5,726.70	$ 2 262.55	$ 1,615 71	$ 1,848 44	

ble No. 134—Thirteenth District, John O'Keeffe, Inspector. Headquarters, Creston.

MONTH.	Total fees collected.	Fees retained, (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
e, 1899	$ 90.80	$ 60.20	$ 13.81	$ 16.79	July 22, 1899
, 1899	125.70	68.92	20.58	36.20	August 17, 1899
ust, 1899	137.60	71.90	26.25	39.45	September 25, 1899
tember, 1899	165.30	78 82	39.06	47.42	October 19, 1899
ober, 1899	188.40	84.60	45.97	57 83	November 20, 1899
ember, 1899	168.40	79.60	51.22	37.58	December 21, 1899
ember, 1899	204.20	88.55	55.36	60.29	January 24, 1900
uary, 1900	178 50	82.12	57.49	38.89	February 19, 1900
ruary, 1900	141.00	72.75	38 23	30.02	March 19, 1900
rch, 1900	205.20	88.80	61.05	55.35	April 30, 1900
il, 1900	111.20	65.30	27.44	18.46	May 25, 1900
, 1900	144.30	73 57	31.09	39.64	June 23, 1900
e, 1900	172.60	80 65	49 04	42 91	July 19, 1900
, 1900	111.90	65.47	18.75	27.68	August 31, 1900
ust, 1900	182.50	83.12	38.67	60.71	September 18, 1900
tember, 1900	181.40	82.85	35.14	63.41	October 17, 1900
ober, 1900	185.00	83.75	56.06	45.19	November 19, 1900
ember, 1900	200.50	89.12	63.87	53 51	December 19, 1800
Total	$ 2,900.50	$ 1,400.09	$ 729 08	$ 771.33	
ember, 1900	147.10	74.27	43 14	29.69	January 18, 1901
uary, 1901	223.00	93.25	70.38	59.37	February 26, 1901
ruary, 1901	166.20	79.05	58 73	28.42	March 28, 1901
ch, 1901	152 10	75 52	50.67	25.91	April 25, 1901
il, 1901	137.90	71 97	24 48	41.45	May 23, 1901
, 1901	161 80	77.95	37.53	46.32	June 26, 1901
Total	$ 988.10	$ 472.01	$ 284.93	$ 231.16	
Grand total	$ 3,888.60	$ 1,872.10	$ 1,014.01	$ 1,002.49	

Table No. 135—Fourteenth District, C. H. Hare, Inspector. Headquarters, Oskaloosa.

MONTH.	Total fees collected.	Fees returned, (salary.)	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1899	$ 152 00	$ 75.50	$ 95.45	.....	July 22, 1899
July, 1899	256.70	100.00	120.73	$ 35.97	August 17, 1899
August, 1899	205.10	88.77	101.16	15.17	September 25, 1899
September, 1899	196.80	86.70	122.81	.....	October 19, 1899
October, 1899	301 50	100.00	137.56	63 94	November 20, 1899
November, 1899	231.60	95.40	127.77	8 43	December 21, 1899
December, 1899	223 40	93.35	118.57	11.48	January 24, 1900
January, 1900	295.10	100.00	154.32	40 78	February 19, 1900
January, 1900	Corrected	statement.	.....	9.00	February 27, 1900
February, 1900	217.20	91 80	113.93	11.47	March 19, 1900
March, 1900	206.40	89.10	106.40	10.90	April 30, 1900
April, 1900	173.00	80.75	80.70	11.55	May 25, 1900
May, 1900	177.60	81.90	84 09	11.61	June 23, 1900
June, 1900	200.80	87.70	88 76	24 34	July 19, 1900
July, 1900	165.40	78.85	82.32	4.23	August 31, 1900
August, 1900	180 90	82.72	73.07	25.11	September 18, 1900
September, 1900	201 50	87 87	77.02	36 61	October 17, 1900
October, 1900	256.90	100.00	106.15	50.75	November 19, 1900
November, 1900	261 10	100.00	118.27	42 83	December 19, 1900
Total	$ 3,903.00	$ 1,620.41	$ 1,909 08	$ 414.17	
December, 1900	255,00	100 00	105.84	49.16	January 18, 1901
January, 1901	279 30	100 00	118.04	61.26	February 26, 1901
February, 1901	246 10	99.00	90.31	56.79	March 28, 1901
March, 1901	255 80	103.00	104.42	51.38	April 25, 1901
April, 1901	166.30	79 08	79.29	7 93	May 23, 1901
May, 1901	159.10	77.28	78.84	2.98	June 26, 1901
Total	$ 1,361.60	$ 555.36	$ 576.74	$ 229 50	
Grand total	$ 5,264 60	$ 2.175.77	$ 2.485.82	$ 643.67	

able No. 136—Summary of Monthly Collections and Expenses of Oil Inspectors for the Biennial Period Ending June 29th, 1901.

MONTH.	Total fees collected.	Fees retained (Salary.)	Expenses.	Fees paid state treasurer.
e, 1899	$ 2,697.90	$ 1,184.57	$ 983 97	$ 552.80
y, 1899	3,113 40	1,283.47	1,017.71	813.22
gust, 1899	3,055.80	1,255 13	1,025.47	775.20
tember, 1899	3,748.50	1,332 59	1,221.54	1,207.08
ober, 1899	3,749.60	1,330.15	1,270.02	1,149.43
vember, 1899	3,973.90	1,414.47	1,331.05	1,228.38
cember, 1899	4,372.40	1,369.62	1,418.86	1,583 92
uary, 1900	3,955 70	1,314 74	1,346.38	1,303.58
bruary, 1900	3,384 00	1,302.16	1,221.28	874.04
rch, 1900	3,238 50	1,292 41	1,215.33	731.01
ril, 1900	2,717.60	1,174.74	1,044 66	520.65
y, 1900	2,748.80	1,198 91	975.61	603.15
e, 1900	3,099 90	1,274.66	959.76	865.48
y, 1900	2,897.00	1,238.38	1,013.03	652.54
gust, 1900	3,155.30	1,273.26	1,003.47	901.07
tember, 1900	3,514.50	1,318 30	1,123.91	1,076.43
ober, 1900	3,963.10	1,353.54	1,318.05	1,291.51
vember, 1900	3,546.00	1,309.36	1,265.17	971 47
Total	$60,931 90	$23,220 46	$20,755.27	$ 17,100.96
cember, 1900	$ 4,067.50	$ 1,362.19	$ 1,320.36	$ 1,396 05
uary, 1901	4,530.00	1,374 55	1,400.87	1,769.48
bruary, 1901	3,117.20	1,257 36	1,152 50	732.74
rch, 1901	3,407.40	1,308.27	1,225.32	873.81
ril, 1901	3,085.70	1,243.08	1,022.74	819.88
y, 1901	2,971 50	1,198.60	961.88	811.02
Total	$21,179.30	$ 7,744.05	$ 7,083.67	$ 6,402.98
nd total	$82,111.20	$30,964.51	$27,838.94	$ 23,503.9

Table No. 137—Summary of Receipts from Oil Inspections for the Biennial Period ending June 29, 1901.

NAME OF INSPECTOR.	Total fees collected.	Fees retained (salary).	Expenses.	Paid state treasurer.
H. M. Pickell	$ 9,239.30	$ 2,400.00	$ 3,128.13	$ 3,711.17
Louis Weinstein	5,823.00	2,258.54	2,103 60	1,460.86
Adam Crawshaw	6,953 10	2,400.00	2,791.56	1,760.54
S. H. Bauman	7,007.00	2,389.10	2,872.18	1,745 72
F. O. Udall	6,061.40	2,253.97	3,210.25	643.88
W. D. Hartman	5,903.10	2,293 87	839.19	2,843 94
J. B. M. Bishop	5,811.20	2,250.54	1,296.02	2,264 64
Chas. K. Myers	4,834.20	2.081 20	999 04	1,753.90
C. F. Gullixson	5,314.70	2,176 16	1,645.18	1,497.85
F. J. Young	3,569.40	1,754 84	1,357.80	538 20
W. A. Welch	6,714 90	2,395.81	2,530 45	1,788.64
Theodore Guittar	5,726 70	2,262.55	1,615 71	1,848 44
John O'Keeffe	3,888 60	1,872.10	1,014.01	1,002.49
C. H. Hare	5,264 60	2,175.77	2,485.82	643.67
Total	$82,111.20	$30,964.51	$27,838.94	$ 23,503 94

Table No. 138—Summary of Receipts of Fees from State Offices for Biennial Period ending June 30, 1901.

Received from auditor of state, insurance fees	$ 94,301.75	
Received from auditor of state, building and loan fees	1,215.00—	$ 95,516.75
Received from clerk of superintendent		7,514.66
Received from dairy commissioner		1,499 00
Received from state entomologist		1,166 25
Received from pharmacy commission		23,838.71
Received from secretary of state		125,568.05
Received from superintendent of public instruction		3,268.00
Received from state oil inspectors		23,503 94
Grand total of fees for biennial period		$281,875.36

IV—MISCELLANEOUS RECEIPTS.

e No. 139—Showing Receipts of Fees Paid by Itenerant Physicians for State License.

E PAID.	NAME.	ADDRESS.	AMOUNT.
ber 14, 1899	G. W. Pangle	Council Bluffs, Iowa	$ 250.00
25, 1900	John Walter S. Howell.	Chicago, Ill.	250 00
25, 1900	W. B. C. Bullard	Des Moines, Iowa	250 00
ry 7, 1900	Walter B. Coe	Cooper, Iowa.	250.00
17, 1900	A. H. Weber	Des Moines, Iowa	250.00
ber 7, 1900	Albert A. Patterf	Kansas City, Mo.	250.00
ry 5, 1901	J. W Sullivan Howell	Chicago, Ill.	250.00
ry 6. 1901	W. B. C. Bullard	Des Moines, Iowa	250.00
ry 12, 1901	J. B. Findley	Des Moines. Iowa	250.00
ry 21, 1901	B. A. Stockdale	Council Bluffs, Iowa	250.00
19, 1901	A. H Weber	Des Moines, Iowa	250 00
19, 1901	C. N. Hopkins	Chicago, Ill.	250.00
	Total		$ 3,000.00

e No. 140—Showing Receipts from the United States Government in Aid of the Soldiers' Home.

21, 1899	$ 6,258 00
2, 1900	27,250.14
22, 1900	12,680.17
r 22, 1900	10,248.70
ber 9, 1900	13,025.00
29, 1901	14,750 00
7, 1901	1,851.30
otal	$ 86,063.31

Table No. 141—Showing Receipts of Revenue from Miscellaneous Sources.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Aug. 15, 1899	J. D. McGarraugh, custodian.....	Sale of iron, etc.....	$ 41.86
Aug. 24, 1899	John Herriott, treasurer	Refund on col. inh tax warrant .	25
Sept 16, 1899	Lewis Wix.....	Conscience money.....	31.25
Oct. 7, 1899	H. F Bain, Ass't state geologist..	Sale of reports	7.45
Nov. 15, 1899	H. F. Bain, Ass't state geologist ..	Sale of reports	9.56
Feb. 1, 1900	Milton Kemley, attorney-general ..	State vs. J. A. Deyer	142 05
Feb. 23, 1900	J. D. McGarraugh, custodian.....	Sale two old typewriters.....	14.00
Mar. 1, 1900	H F. Bain, Ass't state geologist...	Sale of reports	15.46
Mar. 17, 1900	H. N. Chase, Sec'y Trans-Mississippi commission.	Refund, unused appropriation...	184 60
April 20, 1900	L. F. Aldinger, Co. Treas. O'Brien county	Refund, account double payment farmer's institute.....	50.00
April 30, 1900	J D McGarraugh, custodian.....	Sale old typewriter	5 00
May 2, 1900	H. J. Bennett, clerk supply dep't..	Sale hand books soldiers monum't	7.95
May 21, 1900	J D McGarraugh, custodian	Sale of waste paper	27.50
May 24, 1900	G. L Dobson, secretary of state..	Sale of codes and session laws....	442.00
June 4, 1900	Frank A. Wilder, assistant state geologist.....	Sale of reports	5.15
Aug. 6, 1900	William Larabee.....	Refund account of interchangeable mileage certificates.....	56.21
Aug. 11, 1900	M. H. Byers, adjutant-general.....	Refund overcharge freight camp equippage	17 00
Nov. 10, 1900	M. H. Byers, adjutant-general.....	Refund gas bill paid twice.....	1.08
Nov. 12, 1900	A G Leonard, assistant st te geologist	Sale of reports	10.06
Jan. 3, 1901	Frank F. Merriam, auditor of state	Refund on warrant No. 1435, executive council contingent fund..	4 62
Jan. 5, 1901	G L Dobson secretary of state..	Sale of codes and session laws. .	382 45
Jan. 19, 1901	Frank F. Merriam, auditor of state	Refund on warrant No 3549, return of fugitive fund.....	12.50
Feb. 4, 1901	State B'd Vet Medical Examiners.	....	429 61
April 6, 1901	G. S. Gilbertson, state treasurer..	Costs J. R. Prime vs. F. M. Drake et al	15 00
April 17, 1901	Chas. W. Mullan, attorney-general	Refund costs Campbell vs. Wait.	37 90
May 3, 1901	J E Stout, treasurer state board mine inspectors	.....	2,750.00
May 13, 1901	W. B. Martin, secretary of state .	Sale of codes and session laws...	197.10
May 27, 1901	A G. Leonard, assistant state geologist.....	Sale of reports	55.25
June 15, 1901	W. B Martin, secretary of state.	Sale of codes; to balance account of G. L. Dobson	95 00
June 15, 1901	John Irving.....	Rent of lake lands..... . .	50 00
June 21, 1901	A. H Davison, Sec'y Ex. council.	Rent of lake lands.....	185.00
June 22, 1901	F. S. Treat, Sec'y board of control.	Refund of excess in express charges	.25
	Total.....	.....	$5,293.11

Receipts from transfer of temporary school fund (see table No. 196)..... $ 1,353 30
Receipts from collateral inheritance tax (see tables 146-148)..... ..... 196,464.54
Receipts from state institutions under board of control (see tables No. 154-169). 181,547.04

ıble No. 142—Showing Monthly Transactions of the Treasury Relating to Receipts of Revenue, Warrants Issued Thereon, and Warrants Redeemed for the Biennial Period Ending June 30, 1901.

DATE PAID.	Revenue collections.	Warrants issued.	Warrants redeemed.
', 1899	$ 48,262 68	$ 137,662.22	$ 136 152 11
ust, 1899	82,245.48	138,885.00	138,902 94
tember, 1899	91,891 90	153,835 54	152.223.22
Quarter	$ 222,400.06	$ 430,382.76	$ 427,278 27
ober, 1899	571,537.99	140.630 48	148,704.15
ember, 1899	175,206 18	192.733.07	187,506.58
cember, 1899	93,106.80	175,495 78	176,794 07
Quarter	$ 839,850 97	$ 508,859 33	$ 513,004.80
uary, 1900	141,499 10	158,791.76	154,735.75
ruary, 1900	248,681.06	233,318.24	227,493.70
rch, 1900	215,776.21	183,331.81	177,395.83
Quarter	$ 605,956.37	$ 575,441.81	$ 559,625 28
il, 1900	612.907 95	222.884 92	237,477.57
', 1900	231.176.94	161,769 28	154,147 51
e, 1900	84,565.29	161,407.10	164.493 96
Quarter	$ 928,650.18	$ 546.061.30	556,119 04
', 1900	96,899.11	135,507 4[illegible]	140,108 61
ust, 1900	87,209 52	145,6[illegible]7.33	142.887.20
tember, 1900	102,215 31	187,892 58	172,654 03
Quarter	$ 286,323.94	$ 469,037.39	$ 455,649.84
ber, 1900	506,698.48	202,082.15	217,667.37
ember, 1900	162,418.52	231,713.21	223,912.73
ember, 1900	92.376.20	251,491 61	244,122 29
Quarter	$ 761,493.20	$ 685,286 97	$ 685,702.39
uary, 1901	150,869 65	244,632 22	258,160 17
ruary, 1901	207,512.02	173,882 82	178,635 52
ch, 1901	232,626 89	213,019.46	216,448 37
Quarter	$ 591,008 56	$ 631,534.50	$ 653,244.06
il, 1901	592,303.73	179,534 34	146,275.30
', 1901	194,6[illegible]5.15	196,5[illegible]7.93	218,488.67
e, 1901	97,40[illegible].38	197,497.37	205,786.09
Quarter	$ 884,376 26	$ 573,589.64	$ 570,550 06
Grand total	$5,120.059 54	$4 420.103.70	$4.421,173.74

Table No. 143—Recapitulation—General Revenue.

Receipts from counties—		
State revenue	$ 3,148,280.84	
Insane	717,778.06	
Blind	1,130.76	
Deaf	3,694 71	
Feeble-Minded	24,999 25	
Orphans' Home	43,439 50—	$ 3,939,323 12
Corporation taxes—		
Insurance companies	382,165.22	
Telephone companies	14,135.50	
Telegraph companies	20,034.33	
Express companies	8,804.71—	425,139 76
Fees from state officers—		
Auditor of state	95,516 75	
Clerk of supreme court	7,514.66	
Dairy commissioner	1,499.00	
State entomologist	1,166.25	
Pharmacy commission	23,838.71	
Secretary of state	125,568.05	
Superintendent of public instruction	3,268 00	
Oil inspectors	23,503.94—	281,875.36
Fees from itinerant physicians		3,000.00
Federal aid to soldiers' home		86,063.31
Transfers from temporary school fund		1,353.30
Receipts from state institutions under board of control		181,547.04
Collateral inheritance tax		196,464.54
Miscellaneous		5,293.11
Total revenue received from all sources		$ 5,120,059 54
Balance on hand July 1, 1899		445,002.37
Total		$ 5,565,061.91
Total state auditor's warrants redeemed	$ 4,421,173.74	
Cash balance at close of business June 30, 1901	1,143,888.17—	$ 5,565,061 91

Division

OLLATERAL INHERITANCE TAX

le No. 144—Showing Estate reported to John Herriott, reasurer of State, as liable for the Collateral Inheritance ax, up to January 7, 1901.

ADAIR COUNTY.

ATE RTED.	ESTATE OF—	REPORTED BY—	REMARKS.
20, 1899	Margaret F. Wilson.....	F. F. Furst.....	Tax paid.
20, 1899	D. L. Wilson	F. F Furst.....	Tax paid.

ADAMS COUNTY.

1, 1900	Dr. A. A Rawson.....	Carl W. Stanley, Co. Atty.	
21, 1900	E K. Green	Carl W Stanley, Co. Atty.	

ALLAMAKEE COUNTY.

8, 1899	Adolph Ruggemeir.	H. H. Stillwell, Co. Atty..	Tax paid.
15, 1899	Peter Moeir	H. H Stillwell, Co. Atty..	Tax paid.
4, 1899	Esic Hanson.....	Ellison Orr, Clerk.....	Tax paid.
16, 1900	Nels J. Skeim	H H. Stillwell. Co. Atty..	Tax paid.

APPANOOSE COUNTY.

5, 1900	George W. Hardin.....	J. M. Wilson, Co. Atty....	

AUDUBON COUNTY.

30, 1900	Jean Braun.....	J. M. Graham, Co. Atty..	
26, 1900	Anna Curd	J M. Graham, Co. Atty..	

BENTON COUNTY.

22, 1899	Margaret Remer.....	M. J. Tobin, Co. Atty.....	Tax paid.
2, 1899	Isaac Pierce.....	M. J. Tobin, Co. Atty.....	Tax paid.
27, 1899	Martha Spencer.....	M. J Tobin, Co. Atty.....	Tax paid.
7, 1899	Mrs. P. W. Darling.....	M. J. Tobin, Co. Atty.....	
14, 1900	John N. Halboth	M. J. Tobin, Co. Atty.....	
20, 1900	Rebecca Cozad.....	Gilchrist, Whipple & Montgomery.....	Tax paid.

BLACKHAWK COUNTY.

22, 1899	Henry Klausner	S. B. Reed, Co. Atty.....	Tax paid.
22, 1899	Joshua Kyler	S. B. Reed, Co. Atty.....	
22, 1899	Johan Jensen	S. B. Reed, Co Atty	
22, 1899	Mary Ann Burden.....	S. B. Reed, Co. Atty.....	Tax paid.
22, 1890	Theodore A. Jenny	S. B. Reed, Co. Atty.....	Tax paid.
22, 1899	Julius A. Peck.....	S. B. Reed, Co. Atty.....	
22, 1899	William McNillis	S B. Reed, Co. Atty.....	Tax paid.
22, 1899	John O'Keefe	S. B. Reed, Co. Atty.....	
22, 1899	Mary Holmes	S. B. Reed, Co. Atty.....	No tax due.
22, 1900	Frederick A. Platt..... ..	S. B. Reed, Co. Atty.....	

BLACKHAWK COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Sept. 22, 1900	Julia R. Sloan	S. B. Reed, Co. Atty	
Sept. 22, 1900	Bartholemew Kelley	S. B. Reed, Co. Atty	
Sept. 22, 1900	W. W. Campbell	S. B. Reed, Co. Atty	
Sept. 22, 1900	Job J. Budd	S. B. Reed, Co. Atty	Tax paid.
Sept. 22, 1900	Caroline Gay	S. B. Reed, Co Atty	
Oct. 15, 1900	Warren Bailey	A. J. Edwards, Atty	
Oct. 18, 1900	Samuel D. Shaw	S. B. Reed, Co. Atty	
Oct. 18, 1900	H. Ward Cooper	S. B. Reed, Co. Atty	
Oct. 18, 1900	Mary M. Hoyt	S. B. Reed, Co. Atty	
Oct 18, 1900	Nellie M. Barrett	S. B. Reed, Co. Atty	
Oct. 18, 1900	Thomas Benton	S. B. Reed, Co. Atty	
Dec. 3, 1900	John Garfoot	S. B. Reed, Co Atty	Tax paid.

BREMER COUNTY.

Feb. 16, 1900	Joseph Simbric	J. Y. Hazlett, Co. Atty	Tax paid.
April 21, 1900	S. F. Cass	J. Y. Hazlett, Co. Atty	Tax paid.
May 5, 1900	Erastus Nichols	J. Y. Hazlett, Co. Atty	
Sept. 28, 1900	Henrich Oldendorf	J. Y. Hazlett, Co. Atty	
Nov. 30, 1900	Robert Watts	J. Y. Hazlett, Co. Atty	Tax paid.

BUCHANAN COUNTY.

Sept. 14, 1899	Mrs. Mary Halpin	H. W. Holman, Co. Atty.	Tax paid
Oct. 2, 1899	Cyrus S. Gates	H. W. Holman, Co. Atty	No tax due
Oct. 9, 1899	David C. Neidigh	H. W. Holman, Co. Atty	Tax paid
Nov. 16, 1899	Horatio Bryant	H. W. Holman, Co. Atty	
Nov. 21, 1899	John Tobin	E. M. Thompson, Atty	
Nov. 22, 1899	James Forrester	H. W. Holman, Co. Atty.	
Jan. 22, 1900	Jacob H. Stoneman	H. W. Holman, Co. Atty	Tax paid
Mar. 24, 1900	William Bartelt	H. W. Holman, Co. Atty	
Mar. 24, 1900	Juliane Bartelt	H. W. Holman, Co. Atty	
June 16, 1900	Edith C. Higgins	R. C. Bras, clerk	
Nov. 13, 1900	E. R. Miller	Lake & Harmon, Attys	
Dec. 29, 1900	Cornelius Z. Gardiner	Lake & Harmon, Attys	Tax paid.

BUENA VISTA COUNTY.

Oct. 19, 1899	Alice Foley	H. F. Schultz, Co. Atty	
July 21, 1900	Anna Wasmer	H. F. Schultz, Co. Atty	No tax due.
Nov. 7, 1900	L. E. Hay	H. F. Schultz, Co. Atty	

BUTLER COUNTY.

Aug. 30, 1899	James B. Herron	Craig, Ray & Hyde	Tax paid.
Sept. 7, 1899	James A. Thomas	Geo. A. McIntyre, Co. Atty.	No tax due.
Sept. 9, 1899	Louisa Edick	Geo. A. McIntyre, Co. Atty.	Tax paid.
Oct. 2, 1899	Thomas C. Perry	Geo. A. McIntyre, Co. Atty	
Jan. 3, 1900	J. J. Weichmann	Geo. A. McIntyre, Co. Atty.	
Oct. 27, 1900	Rufus B. Childs	Geo. A. McIntyre, Co. Atty.	
Oct. 27, 1900	Hannah Desmond	Geo. A. McIntyre, Co. Atty	

CARROLL COUNTY.

Nov. 16, 1899	Nancy E. Gibson	A. T. Oelrich, Co. Atty	Tax paid.
Dec. 15, 1899	Claus H. Mundt	A. T. Oelrich, Co. Atty	Tax paid.
Jan. 4, 1901	Lewis Merchant	A. T. Oelrich, Co. Atty	

CASS COUNTY.

Aug. 8, 1899	Nancy J. McCrea	James B. Bruff, Atty	Tax paid.

CEDAR COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
. 2, 1899	Thomas H. Tucker.....	C. O. Boling, Co. Atty....	Tax paid.
. 2. 1899	James Tucker.....	C. O. Boling, Co. Atty....	Tax paid.
17, 1900	Rosanna Geeseman.....	C. O. Boling, Co. Atty	
. 13, 19.0	Jane Bunker.....	C. O. Boling, Co, Atty....	
. 24, 1900	Levi Herr	C. O. Boling, Co. Atty....	
. 24, 1900	W. H. Sisler.....	C O. Boling, Co. Atty ...	
. 24, 1900	Anson C. Cartwright .	C. O. Boling, Co Atty	

CERRO GORDO COUNTY.

4, 1900	Robert Fleming.....	D. W. Telford, Co. Atty...	Tax paid.
8, 1900	George H. Dickerman.....	D. W. Telford, Co. Atty.	
15, 1900	Alexander McMullin	D. W. Telford, Co. Atty.	
. 26, 1900	Fred Fish	D. W. Telford, Co. Atty...	Tax paid.

CHEROKEE COUNTY.

4, 1900	James McKie.....	Thomas McCulla, Co. Atty.	
4, 1900	James O'Donnell.....	Thomas McCulla, Co. Atty.	
4, 1900	John H. Heller	Thomas McCulla, Co. Atty.	Tax paid.
16, 1900	John Anderson	Thomas McCulla, Co Atty.	
20, 1900	M. Wakefield	Thomas McCulla, Co. Atty	Tax paid

CHICKASAW COUNTY.

. 4, 1899	James Casey	M. E. Geiser, Co. Atty.....	Tax paid.
. 16, 1900	Joseph Schminski	M. E. Geiser, Co Atty.....	Tax paid.
. 21, 1900	Rev John Casey	M. E Geiser, Co. Atty.....	Tax paid.
. 19, 1900	Carrie Iverson.....	M. E. Geiser, Co. Atty.	
. 19, 1900	John Clarken.....	M. E Geiser, Co. Atty. ...	Tax paid.
. 19, 1900	S. M. Morgan.....	M. E. Geiser, Co. Atty.....	Tax paid.
. 19, 1900	Henry B Parks	M. E. Geiser, Co. Atty.	
. 24, 1900	Elizabeth Nehl	M. E. Geiser, Co. Atty.....	Tax paid.

CLARKE COUNTY.

. 24, 1899	Peter Bailey.....	I. A. Touet, Co. Atty.	
. 24, 1899	Reuben Mills	I. A. Touet, Co. Atty.....	Tax paid.
. 26, 1899	Ann Daniels.....	I. A. Touet, Co. Atty.....	Tax paid.
14, 1900	Joseph M. Jones..... ..	I. A. Touet, Co Atty.	

CLAYTON COUNTY.

30, 1900	Peter Paul Walber	T. M. Davidson, Co. Atty	No tax due.
. 5, 1900	Joseph Huene	T. M. Davidson, Co. Atty.	
. 12, 1900	Louis Obitz	T. M. Davidson, Co. Atty.	
il 13, 1900	Bridget Lane.....	T. M. Davidson, Co. Atty.	Tax paid.
1, 1900	Josephine Naescher.....	T. M. Davidson, Co. Atty	
16, 1900	A. M. Davis.....	T M. Davidson, Co. Atty.	
23, 1900	William Colliton	D. D. Murphy, Atty.....	No tax due.

CLINTON COUNTY.

. 5, 1899	William Copping	C. H George, Co. Atty....	Tax paid.
. 13, 1899	Mary Coltman.....	C. H. George, Co. Atty....	Tax paid.
. 30, 1899	W. J. McLaughlin	C H. George, Co. Atty....	Tax paid.
. 4, 1900	Thomas Calderwood	C. H. George, Co. Atty....	Tax paid.
. 17, 1900	Francis G. Boyd	C. H. George, Co. Atty.	
il 6, 1900	T. F. Burke.....	C. H. George, Co. Atty.	
e 12, 1900	Martin Ingwerson.....	C. H. George, Co. Atty.	
e 25, 1900	Matthew Fagan	C. H. George, Co. Atty....	Tax paid

CRAWFORD COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Mar. 24, 1900	H. J. Kuelner	Emil Kruger, Clerk	Tax paid.
May 31, 1900	Levi Rowland	Emil Kruger, Clerk	Tax paid.

DALLAS COUNTY.

May 17, 1900	Stella R. Smith	W. W. Cardell, Attorney	
May 18, 1900	Mary C. Legro	W. W. Cardell, Attorney	
May 18, 1900	Eunice A. Harmon	W. W Cardell, Attorney	
Oct. 19, 1900	Leroy Hammond	White & Clark, Attorneys.	

DAVIS COUNTY.

March 13, 1900	Joseph H. Ford, Sr.	D. H. Payne, Co. Atty	Tax paid.

DECATUR COUNTY.

Sept. 28. 1899	Esther Dancer	Geo. W. Baker, Co. Att.	Tax paid.

DELAWARE COUNTY.

Jan. 30, 1900	Alexander H. Landis	F. H. Paul, Clerk	Tax paid.
July 9, 1900	Phoebe L. Austin	F. B. Blair, Co. Atty	
July 9, 1900	Emeline Wilcox	F B. Blair, Co. Atty	
July 9, 1900	Jacob Schwingruber	F. B. Blair, Co. Atty	Life estate to wife.
July 9, 1900	Davis Grange	F. B. Blair, Co. Atty	Tax paid.
July 9, 1900	Fidelia O. Hutchins	F. B. Blair, Co. Atty	
July 9, 1900	Robert Dickson	F. B. Blair, Co. Atty	Tax paid.
July 9, 1990	Hannah Keeler	F. B. Blair, Co. Atty	
July 9, 1900	Martha S. Lyman	F. B. Blair, Co. Atty	
July 9, 1900	William H. Flynn	F. B. Blair, Co. Atty	Tax paid.
July 11, 1900	Michael Crothy	F. B. Blair, Co. Atty	
July 11, 1900	John Edmonds	F. B Blair, Co. Atty	
July 11, 1900	Augusta Ames	F B. Blair, Co. Atty	
Aug. 13, 1900	Charles F. McKay	F. B. Blair, Co. Atty	
Aug. 13, 1900	Mary C Ecker.	F. B. Blair, Co. Atty	

DES MOINES COUNTY.

July 22, 1899	George W. Buttles	Charles C. Clark, Co. Atty.	Tax paid.
July 22, 1899	L. W. Dickenson	Charles C. Clark, Co. Atty	
Oct. 12, 1899	R. C. Crawford	Charles C. Clark, Co. Atty.	Tax paid.
Oct. 12, 1899	Lucia G Cook	Charles C. Clark, Co. Atty.	Tax paid.
Oct. 12, 1899	William Miller	Charles C Clark, Co. Atty.	
Oct. 7, 1899	C. W. Grasshoff	Charles C. Clark, Co. Atty.	Tax paid.
Dec. 8, 1899	Bridget Whalen	Charles C, Clark, Co. Atty.	
Dec. 8. 1899	Helena Kleeman	Charles C. Clark, Co. Atty.	Tax paid.
Feb. 16, 1900	William H. Davis	Charles C. Clark, Co. Atty.	
Feb. 16, 1900	John M. Forbes	Charles C. Clark, Co Atty.	
Feb. 16, 1900	Charles S. Shivers	Charles C. Clark, Co. Atty.	
Feb. 16, 1900	Lewis M. Smlth	Charles C. Clark, Co. Atty.	Tax paid.
March 17. 1900	Louisa D. Laumann	Charles C. Clark, Co. Atty.	
May 15, 1900	Charles W Rand	Charles C. Clark, Co. Atty	
May 15, 1900	George Randall	Charles C. Clark, Co Atty.	
May 15, 1900	Louis M. Michael	Charles C. Clark, Co. Atty.	
May 15, 1900	L W. C. Juggar	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Susan B. Harrington	Charles C. Clark, Co. Atty	
Oct. 25, 1900	Laura M. Jones	Charles C. Clark, Co. Atty	
Oct. 25, 1900	Fred Brumund	Charles C. Clark, Co. Atty.	
Oct. 25, 1900	Mary A. Holbrook	Charles C. Clark, Co. Atty.	
Nov. 26, 1900	Margaretha Langewerth	Charles C. Clark, Co. Atty.	

DUBUQUE COUNTY.

DATE PORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
13, 1899	Catharine Ryan	John Deery, Atty	
ber 5, 1899	Michael Kaber	E. E. Bowen, Co. Atty	
ber 5, 1899	Edward O'Donnell	E. E. Bowen, Ce. Atty	
ber 5, 1899	Henry Kiene	E E. Bowen, Co. Atty	
ber 5, 1899	Elvira A. Cummings	E. E. Bowen, Co. Atty	Tax paid.
ber 5, 1899	James C. Johnson	E. E. Bowen, Co. Atty	Tax paid.
ber 5, 1899	Paul Frische	E E. Bowen, Co. Atty	Tax paid.
ber 5, 1899	Jane Sullivan	E. E. Bowen, Co Atty	Tax paid.
ber 5, 1899	L. R. Brown	E. E. Bowen, Co. Atty	Tax paid.
27, 1899	John Yall	John I. Mullaney	Tax paid.
h 13, 1900	John Hennessey	E. E. Bowen, Co. Atty	
14, 1900	Amanda Wilson	E. E. Bowen, Co. Atty	Tax paid.
14, 1900	Catharine Heeb	E. E. Bowen, Co. Atty	Tax paid.
14, 1900	James B Hill	E. E. Bowen, Co. Atty	
14, 1900	Arthur O'Malley	E. E. Bowen, Co. Atty	
15, 1900	Charles C. Bruce	E E Bowen, Co Atty	Tax paid.
15, 1900	William Hafner	E. E Bowen, Co. Atty	Tax paid.
15, 1900	Kate Zigrang	E. E. Bowen, Co. Atty	Tax paid.
16, 1900	Lucinda C Watson	E. E. Bowen, Co. Atty	Tax paid.
16, 1900	Nicholas Moes	E. E. Bowen, Co. Atty	
16, 1900	Angelina Buechler	E. E Bowen, Co Atty	
16, 1900	Henry McMullen	E. E Bowen, Co. Atty	
16, 1900	Magdalena Kuntz	E. E. Bowen, Co. Atty	Tax paid.
16, 1900	Nellie M Conroy	E E. Bowen. Co. Atty	
16, 1900	Catharine McCloskey	E. E. Bowen, Co. Atty	
16, 1900	Margaret Mulqueeny	E. E. Bowen, Co Atty	
16, 1900	Sigmund Fritschet	E. E. Bowen, Co. Atty	
2, 1900	George Corbett	E. E Eowen, Co. Atty	
14, 1900	Catharine Melchoir	Matthews, Lindsay & Frantzen, Attys	

EMMET COUNTY.

1, 1899	Anna S. Paton	A. W. Swett, Co. Atty	Life estate to sons.
9, 1899	David Duncan	A. W. Swett, Co. Atty	Tax paid.

FAYETTE COUNTY.

20, 1899	Dora Sorg	H. P. Hancock, Co. Atty	Not liable.
23, 1899	Edward H Flynn	H. P. Hancock, Co. Atty	Tax paid.
22, 1899	Charlotte Branse	William E Fuller, Atty.	Tax paid.
3, 1901	Levi Fuller	H. P Hancock, Co Atty	No tax due.

FLOYD COUNTY.

6, 1899	Magnus C. Bolander	S. P. Miles, Co. Atty	
ch 9, 1900	Andrew Harpending	S. P. Miles, Co. Atty	
l 4, 1900	Catherine W Bort	John S. Bradley	

FREMONT COUNTY.

7, 1899	David Penny	L. A. Hill, Co Atty	
11, 1900	Thomas M Ewell	L. A. Hill, Co. Atty	
ust 31, 1900	G S. McCaffrey	L A. Hill, Co. Atty	Tax paid.

GREENE COUNTY.

ch 16, 1900	J. W Harvey	E. G. Albert, Co. Atty	
22, 1900	Sarah A. McAtavey	E. G. Albert, Co. Attv	
27, 1900	George D. Odiorne	E. G. Albert, Co. Atty	

GUTHRIE COUNTY.

ch 9, 1900	P. J F. Lane	J. H. Rogers	Tax paid.
20, 1900	George W. Osgood	J. W. Morris, Co. Atty	
18, 1900	Maggie Phillips	H. K. Dewey	Tax paid.

HAMILTON COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 19, 1900	D. H. Palmer	A. N. Boeye, Co. Atty	
July 19, 1900	W. J. Chamberlin	A. N. Boeye, Co. Atty	
Sept. 21, 1900	Benjamin F. Funk	A N. Boeye, Co. Atty	
Sept 21, 1900	Talman Wiltsey	A. N. Boeye, Co. Atty	
Nov. 19, 1900	James Johnston	A. N. Boeye, Co Atty	

HANCOCK COUNTY.

Nov. 18, 1899	Rachel Low	J. E. Wichman, Co. Atty	Tax paid.
May 18, 1900	John Johnson Wixie	J. E. Wichman, Co. Atty	
May 29, 1900	Gregory Reilley	J. E Wichman, Co. Atty	Tax paid.

HARDIN COUNTY.

Nov. 9, 1899	Julius Terril	E. H. Lundy, Co. Atty	Tax paid.
Dec. 4, 1899	Harriet S. Cross	F W. Crockett	Tax paid.
Dec. 4, 1899	Alice Croston	F. W. Crockett	Tax paid.
June 8, 1899	Jolly L. Parish	E. H. Lundy, Co. Atty	
Nov. 23, 1899	Barney Monahan	J. F. Hardin	Tax paid.

HENRY COUNTY.

July 14, 1899	Martha Howard Black	T. M. McAdam, Co. Atty.	Tax paid.
July 14, 1899	Elizabeth C. Buffington	T. M. McAdam, Co. Atty	Tax paid.
Nov. 4, 1899	Peter Gerrick	T. M. McAdam, Co. Atty	
Dec. 11, 1899	W. G. Saunders	T. M. McAdam, Co. Atty	
Feb 19, 1900	Lot Lindley	W. I. Babb, Atty	Tax paid.
March 14, 1900	Lavina Russell	T. M. McAdam, Co. Atty	
March 14, 1900	William Larew	T. M. McAdam, Co. Atty	Tax paid.
March 15, 1900	Carridon Peck	W. I. Babb, Atty	Tax paid.
April 30, 1900	W. F. Bruning	W. I. Babb. Atty	
Sept. 4, 1900	James McCormick	George H. Spahr	
Sept. 12, 1900	Thomas Russell Cowden	George H. Spahr	Tax paid.

HOWARD COUNTY.

March 29, 1900	Nicholas O'Brien	W. L. Converse, Co. Atty	

HUMBOLDT COUNTY.

Oct. 14, 1899	Louisa Neidermeier	W. J. Taft, Co. Atty	
Aug. 30, 1900	Blandina M. Elting	W. J. Taft, Co. Atty	
Dec. 22, 1900	Samuel Doe	W. J. Taft, Co. Atty	

IDA COUNTY.

July 13, 1899	Peter Rasmussen	M. M. White	Tax paid.
Nov. 28, 1899	M Cole	M. M. White	

IOWA COUNTY.

April 4, 1900	James McAuley	R. W. Pugh, Co. Atty	
April 4, 1900	Eliza McAuley	R. W. Pugh. Co. Atty	
April 4, 1900	B. Archibald	R. W. Pugh, Co. Atty	
April 4, 1900	Ebenezer Walher	R. W. Pugh, Co. Atty	
April 4, 1900	John Blythe, Sr	R. W. Pugh, Co. Atty	Tax paid.
April 4, 1900	Benjamin Owen	R. W. Pugh, Co. Atty	
April 4, 1900	Elizabeth Murboch	R. W. Pugh, Co. Atty	Tax paid.
June 26, 1900	Michael Rigney	R. W. Pugh, Co. Atty	
June 26, 1900	R. H Mobly	R. W. Pugh, Co. Atty	
June 28, 1900	Hans Halverson	R. W Pugh, Co, Atty	
Oct. 19, 1900	Jacob Scheuner	George Heineman	Tax paid.
Dec. 12, 1900	Evan M. Davies	R. W. Pugh, Co. Atty	

JACKSON COUNTY

ATE ORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
29, 1899	Charles F Stien	G L Johnson, Co. Atty.	Tax paid.
23, 1899	George Kelsall	C. M. Thomas, Co. Atty.	Not liable.
5, 1899	Joseph Kelso	C. M. Thomas, Co. Atty.	Not liable.
1, 1900	Paul V Hicks	C. M. Thomas, Co. Atty.	
2, 1900	Michael Hanlan	C. M. Thomas, Co. Atty.	
14, 1900	P J. Clabby	C. M. Thomas, Co. Atty.	
23, 1900	John Yerger	C. M Thomas, Co. Atty.	
30, 1900	Robert Brady	C. M Thomas, Co Atty.	
16, 1900	Roxanna Brady	C. M. Thomas, Co Atty.	
12, 1900	Katherine Kerwin	C. M. Thomas, Co. Atty.	
19, 1900	Richard Jones	C. M. Thomas, Co Atty.	
19, 1900	John Boyenson	C. M Thomas, Co. Atty.	
27, 1900	Thomas Duell	C. M Thomas, Co. Atty.	
22, 1900	Tim Lambe	C. M Thomas, Co. Atty.	

JASPER COUNTY.

30, 1900	R. L. Johnston	A. F. Brown, attorney	
26, 1900	James Parker	Harrah & Myers, attorneys	Tax paid.
28, 1900	Margaret A Moran	W. O. McElroy, Co. Atty.	
20, 1900	Lizzie Watson	Henry Silwold, Co. Atty	No tax due.
19, 1900	Nancy Russell	A. F. Brown, attorney	
21, 1900	Josephine Davis	Henry Silwold, Co. Atty	

JOHNSON COUNTY.

20, 1900	S. W Payne	Clerk of the Dist. Court	Tax paid.
28, 1900	Sarah E. Seymour	Dutcher & Davis, Attys	Tax paid.
9, 1900	G. M Hardy	M Cavanagh, appraiser	
30, 1900	Isaac Eaton	Vincent Zemunt, Co. Atty	

JONES COUNTY.

21, 1899	Angelina Williams	M. W. Herrick, Co. Atty.	Tax paid.
14, 1900	Peter Strong	M. W. Herrick, Co. Atty.	Tax paid.
1, 1900	Thomas O. Hines	M. W. Herrick, Co. Atty.	Tax paid.
17, 1900	Mary Kirkpatrick	M. W Herrick, Co. Atty.	
17, 1900	Edwin Mills	M. W. Herrick, Co. Atty.	
19 1900	George Stuhler	M. W. Herrick, Co. Atty.	Tax paid.
18, 1900	Bennafield Reiter	M. W. Herrick, Co. Atty.	
18, 1900	J. I. Corbyn	M. W Herrick, Co. Atty.	
15, 1900	W. H. Proctor	M. W. Herrick, Co Atty.	
19, 1900	Lucetta Stevens	M. W Herrick, Co. Atty.	

KEOKUK COUNTY.

22, 1899	Fred Weiland	W. C. Gambell, Co. Atty.	Tax paid.
5, 1900	David J. McMurray	Henry F. Wagner, Atty.	Tax paid.

LEE COUNTY.

9, 1900	Anna A. Schulte	J. E. Craig, Co. Atty	No tax due.
9, 1900	William M Burton	J. E. Craig, Co. Atty	
9, 1900	James Miller	J. E. Craig, Co. Atty	
9, 1900	George F. Kiel	J E. Craig, Co. Atty	Tax paid.
21, 1900	Louisa Lachman	S. I. Rutledge, Clerk	Tax paid.
15, 1900	Richard McDonald	J. E. Craig, Co. Atty	
28, 1900	Frank D. Hay	J. E. Craig, Co Atty	
7, 1900	William K. Johnson	J. E. Craig, Co. Atty	
21, 1900	Mary Hill	W. B. Collins, Atty	Tax paid.
22, 1900	John Pritchett	S I. Rutledge, Clerk	
15, 1900	Samuel M Clark	John E. Craig, Co Atty	
15, 1900	Emily R. Courtright	John E Craig, Co. Atty	
15, 1900	Christ. W. Kuspert	John E. Craig, Co. Atty	

LINN COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Aug. 29, 1899	F. A. McConahy	F. L. Anderson	Tax paid.
Sept. 9, 1899	Sarah A. Bowdish	W. O. Clemans, Co. Atty.	Tax paid.
Sept. 9, 1899	Sarah E. Thompson	W. O. Clemans, Co. Atty.	Tax paid.
Sept. 20, 1899	James S. Walker	W. O. Clemans, Co. Atty.	
Sept. 20, 1899	Joseph Johnson	W. O. Clemans, Co. Atty.	
Sept. 20, 1899	George F. Miller	W. O. Clemans, Co. Atty.	
Sept. 20, 1899	Isabella Wilt	W. O. Clemans, Co. Atty.	No tax due.
Oct. 23, 1899	C. C. Hinkley	Clerk of Court	Tax paid.
Oct. 28, 1899	James Morton	Clerk of Court	No tax due.
Nov. 25, 1899	Ella Barringer	W. O. Clemans, Co. Atty.	Tax paid.
Jan. 27, 1900	Edmond Lynch	W. O. Clemans, Co. Atty.	
April 7, 1900	S. I. Loomis	F. L. Anderson, Atty	
April 23, 1900	Walter B. Mack	W. O. Clemans, Co. Atty.	
May, 4, 1900	Martha Sloan	W. O. Clemans, Co. Atty.	
June, 22, 1900	John A. Bettis	C. S. Smith, Atty	
Oct. 4, 1900	D. M. Langdon	W. O. Clemans, Co. Atty.	
Oct. 26, 1900	Katherine Splichal	W. O. Clemans, Co. Atty.	Tax paid.
Jan. 4, 1901	William Fox	W. O. Clemans, Co. Atty	
Jan. 4, 1901	Caroline Webb	W. O. Clemans, Co. Atty.	
Jan. 4, 1901	Fannie A. Adams	W. O. Clemans, Co. Atty.	
Jan. 4, 1901	Mary Leghorn	W. O. Clemans, Co. Atty.	
Jan. 4, 1901	Richard H. Jones	W. O. Clemans, Co. Atty.	

LOUISA COUNTY.

Aug. 11, 1899	Minerva Wolf	F. M. Molsberry, Co. Atty.	
Oct. 21, 1899	Hugh Gardner	F. M. Molsberry, Co. Atty.	Tax paid.
Feb. 6, 1900	James Hall	F. M. Molsberry, Co. Atty.	
Feb. 28, 1900	M. A. Todd	F. M. Molsberry, Co. Atty.	Tax paid.
Sept. 12, 1900	J. D. Clement	F. M. Molsberry, Co. Atty	
Dec. 5, 1900	James E. Key	F. M. Molsberry, Co. Atty.	
Dec. 5, 1900	Josepha Roos	F. M. Molsberry, Co. Atty.	
Dec. 5, 1900	John Hascher	F. M. Molsberry, Co. Atty	
Jan. 4, 1901	James C. Gallegher	F. M. Molsberry, Co. Atty.	
Jan. 4, 1901	Nancy A. Thompson	F. M. Molsberry, Co. Atty.	

MADISON COUNTY.

June 27, 1900	William I. Harris	H. S. Thompson, Clerk.	
July 14, 1900	John Leonard	C. A. Robbins, Co. Atty.	

MAHASKA COUNTY.

July 15, 1899	Rebecca H. Roberts	Geo. W. Lafferty, Co. Atty.	Tax paid.
Nov. 13, 1899	Matilda A. Lyon	Geo. W. Lafferty, Co. Atty.	
Dec. 21, 1899	Eliza J. Wroughton	Geo. W. Lafferty, Co. Atty.	
Feb. 5, 1900	John H. Harter	Geo. W. Lafferty, Co. Atty.	
April 13, 1900	Hobart W. McNeill	Geo. W. Lafferty, Co. Atty.	Tax paid.
July 19, 1900	Andrew J. House	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Catherine G. Perry	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Eliza Quaintance	Geo. W. Lafferty, Co. Atty.	
July 19, 1900	Mary H. Hambleton	Geo. W. Lafferty, Co. Atty.	No tax due.
July 19, 1900	Henry Shaw	Geo. W. Lafferty, Co. Atty.	
Dec. 14, 1900	William Taylor	Geo. W. Lafferty, Ca. Atty.	
Dec. 28, 1900	Isaac Dickinson	Geo. W. Lafferty, Co. Atty.	

MARSHALL COUNTY.

Oct. 9, 1899	Patrick McCarthy	Henry Stone, Co. Atty.	Tax paid.
Nov. 28, 1899	Andrew O. Alsvig	Handed in office	No tax due.
Dec. 6, 1900	Sarah M. T sh	Henry Stone, Co. Atty.	

MILLS COUNTY.

July 13. 1899	Mary Ann Mather	A. E. Cook, Co. Atty.	Tax paid.

MITCHELL COUNTY.

DATE ORTED.	ESTATE OF--	REPORTED BY—	REMARKS.
9, 1899	M. D. Cutler.....	A. B. Lovejoy, Co. Atty...	Tax paid.

MONONA COUNTY.

h 31, 1900	Lars Sorrenson.....	W. L. Smith, Co. Atty.	

MONROE COUNTY.

29, 1900	J. H. Drake	J. C. Mabry, Attorney	

MONTGOMERY COUNTY.

16, 1000	David W. Lynn.....	F. P. Greenlee, Co. Atty..	

MUSCATINE COUNTY.

15, 1899	Edward Maysenholder	Clymer A. Coldren, Co. Atty	Tax paid.
27, 1899	James M. Jamison.....	Clymer A. Coldren, Co Atty	Tax paid.
7, 1899	George A. Mische.....	Clymer A. Coldren, Co. Atty	
23, 1900	William M. Baird.....	L. A. Baird, Ex.....	Tax paid.
2, 1900	Charles Schulte	.....	
23, 1900	D. P. Johnson.....	D. Powell Johnson, Ex.....	Tax paid.
31, 1900	Marx E Block	Clymer A. Coldren, Co. Atty	
31, 1900	Rhoda Smith	Clymer A Coldren, Co. Atty	
14, 1900	Cornelius Kelly	Clymer A. Coldren, Co. Atty	Tax paid.
4, 1900	Nathan Smith.....	P. M. Detwiler, Atty.....	
21, 1900	Emil Groeshell	C A. Coldren. Co. Atty..	

O'BRIEN COUNTY.

21, 1899	George E. Baker.....	L. C Morrill.....	Tax paid.
17, 1900	Andrew Redford.....	S. A. Martin, Clerk.....	
23, 1900	Pearl Osborn	A. J. Walsmith, Co. Atty..	
12, 1900	Thamas Boston Sharp Gibson....	S. A. Martin, clerk	Tax paid.

PAGE COUNTY.

27, 1899	Harry Brown	G I. Milller, Atty.....	
2, 1899	Moses Kreps	D. G. Sutherland, Co. Atty	Tax paid.
26, 1900	Elias Bergstrom.....	G. I. Miller, Atty	Tax paid.
12, 1900	Elizabeth Hayden.....	A. Wenstrand, Clerk.....	

PALO ALTO COUNTY.

16, 1900	Arthur P. McDonnell	E. A. Morling, Co. Atty..	
19, 1900	Thomas Burke.....	E. A. Morling, Co. Atty..	
19, 1900	Richard F. Donlan.....	E. A. Morling, Co. Atty..	
19, 1900	Anna Hickey.....	E. A. Morling, Co. Atty..	Not liable.
29, 1900	Eric Isaacson Nyre.....	E. A. Morling, Co. Atty..	Life estate to widow.
27, 1900	James Kerr.....	E. A. Morling, Co. Atty	Tax paid.
30. 1900	William Titterington.....	E. A. Morling, Co. Atty..	
30, 1900	Benjamin F Christlieb....	E. A. Morling, Co. Atty..	

PLYMOUTH COUNTY.

12, 1900	Daniel Whitney	Wilbur Ruick	
15, 1900	Robert Begg.....	George A. Jeffers. Co. Atty	

POCAHONTAS COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY	REMARKS.
June 9, 1900	Thomas Hinrichs	Clerk of the District Court.	
Nov. 24, 1900	Martin Nelson	William Hazlett, Co. Atty	

POLK COUNTY.

Aug. 28, 1899	James Parker Von Steuben.	John McLennan, Co. Atty.	Not liable.
Sept. 26, 1899	Annie B. Tracy	John McLennan, Co. Atty.	
Oct. 10, 1899	John Rumel	John McLennan, Co. Atty.	Tax paid.
Nov. 21, 1899	James L. Love	John McLennan, Co. Atty.	Tax paid.
Jan. 10, 1900	Adam Howell	John McLennan, Co. Atty.	Tax paid.
Jan. 19, 1900	A C. Bondurant.	John McLennan, Co. Atty.	
Jan. 19, 1900	George G. Sherman	John McLennan, Co. Atty.	Not liable.
Feb. 16, 1900	Sarah Proctor	John McLennan, Co, Atty.	Tax paid.
March 20, 1900	Thomas Saddler	J C Tate, Clerk.	Tax paid.
April 7, 1900	W. B. Bentley.	John McLennan, Co. Atty.	Tax paid
March 15, 1900	Ruth L. Sewall.	John McLennan, Co. Atty.	
May 24, 1900	Myra A. Reed	J. C. Tate, Clerk	Paid.
Sept. 1, 1900	Mary J. T Smith	J. C. Tate, Clerk.	Paid.
Nov. 14, 1900	Daniel Powers	J. C. Tate, Clerk	
Dec. 1, 1900	Grover Montgomery	Sheriff	
Dec. 6, 1900	B. F. Granger	John McLennan, Co. Atty.	
Dec. 29, 1900	M. L. Goldstone.	John McLennan, Co. Attv.	

POTTAWATTAMIE COUNTY.

July 6, 1899	Jennie L. Keniston	W. H. Killpack, Co. Atty.	Tax paid.
Sept. 27, 1899	J. H. McArthur	W. H. Killpack, Co. Atty.	
March 7, 1900	Elizabeth Morris.	W. H. Killpack, Co. Atty	
April 9, 1900	Stephen Caldwell.	W. H Killpack, Co Atty.	Tax paid.
April 12. 1900	John Henry Thomas	W. H. Killpack, Co. Atty.	
April 21, 1900	Hiram Smith.	W. H. Killpack, Co. Atty.	
April 28, 1000	D. C. Bloomer.	W. H. Killpack, Co. Atty.	
June 21, 1900	Mary M. Gilmore	W. H Killpack, Co. Atty.	
Nov. 23. 1900	Margaret Fox	W. H. Killpack, Co. Atty	

POWESHIEK COUNTY.

July 21, 1900	C. F. Schone.	J. W. Carr, Co. Atty	Tax paid.
July 21, 1900	C. A. Finnigan	J. W. Carr, Co. Atty	Tax paid
July 21, 1900	James Meehan	J. W Carr, Co Atty	Tax paid.
Dec. 22, 1900	Emeline Forbes	J. P. Lyman	

RINGGOLD COUNTY.

Oct. 17, 1900	Caleb Dailey	Frank F. Fuller. Co Atty.	

SCOTT COUNTY.

Aug. 7, 1899	Henning Holler	Julius Lischer, Co. Atty.	Tax paid.
Oct. 25, 1899	Louisa Balschmitter	R. C. Ficke, Atty	Tax paid.
Oct. 27, 1899	Edward Schlegel	Julius Lischer, Co. Atty.	Tax paid.
Oct. 27, 1899	August Steffen	Julius Lischer, Co. Atty.	Tax paid.
Oct. 31, 1899	Chris Toering	Juliuc Lischer, Co. Atty.	Tax paid.
Nov. 6, 1899	Eva J. Youmans	Julius Lischer, Co. Atty.	Tax paid.
Nov. 13, 1899	Sarah L Krum	Julius Lischer, Co. Atty.	Tax paid.
Nov. 25. 1899	W. H. Mandeville.	Julius Lischer, Co Atty.	Tax paid.

SCOTT COUNTY.

Jan. 23, 1900	William Stevens Perry	R. C. Ficke, Atty	
Mar. 27, 1900	John Goldschmidt	Julius Lischer, Co, Atty.	
April 14, 1900	Reimer Wilhelm Haalk	Julias Lischer, Co. Atty.	
April 28, 1900	Claus Karstens	R. C. Ficke, Atty	Tax paid.
April 28, 1900	Mary A. Etherington	Julius Lischer, Co. Atty.	Tax paid.
May 1, 1900	Margaretha Jacobson	R C. Ficke, Atty	
May 7, 1900	Margaretha Ott	Julius Lischer, Co. Atty.	Tax paid.
May 7, 1900	William Morgan	Julius Lischer, Co. Atty.	Tax paid.

SCOTT COUNTY—CONTINUED.

DATE PORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
8, 1900	Harriett Rogers	Julius Lischer, Co. Atty	
10, 1900	Sarah W. Morrill	Julius Lischer, Co. Atty	
10, 1900	Sarah Woods Perry	Ficke & Ficke, Attys	Tax paid.
14, 1900	Esther C. Hosford	C. Whitaker, Atty	
19, 1900	Maria Westphal	Julius Lischer, Co. Atty	Tax paid.
31, 1900	Lowe P. Cook	R. P. Ficke, Atty	Tax paid.
17, 1900	Sarah Bossler	Julius Lischer, Co. Atty	Tax paid.
8, 1900	Charles Priester	Julius Lischer, Co. Atty	Tax paid.
21, 1900	Frank H. Maass	Julius Lischer, Co. Atty	
10, 1900	John B. Phelps	Julius Lischer, Co. Atty	
22, 1900	Hans Schlueter	Julius Lischer, Co. Atty	Tax paid.
7, 1900	Abner Davison	Davidson & Lane, Attys	Tax paid.
17, 1900	Henry N. Heitmann	Julius Lischer, Co. Atty	

SHELBY COUNTY.

29, 1900	Adelia F. Cosgrove	J. H. Louis	Tax paid.

SIOUX COUNTY.

6, 1900	John Dunstan	H. R. Melrose, Clerk	

STORY COUNTY.

4, 1899	Thomas Enes	D. J. Vinje, Co. Atty	Life estate.
18, 1900	Rosetthe Kelly	D. J. Vinje, Co. Atty	
18, 1900	Anna Johnson	D. J. Vinje, Co. Atty	
18, 1900	James Anderson	D. J. Vinje, Co. Atty	
22, 1000	Knut Thompson	D. J. Vinje, Co. Atty	
22, 1900	Osmund Henryson	D. J. Vinje, Co. Atty	
22, 1900	A. A. Sandvick	D. J. Vinje, Co. Atty	

TAMA COUNTY.

1, 1899	James Taylor	C. E. Walter, Co. Atty	Life estate.
1, 1899	John Smith	C. E. Walters, Co. Atty	
1, 1899	Joseph Mundel	C. E. Walters, Co. Atty	
1, 1899	Elizabeth C. Grubbs	C. E. Walters, Co. Atty	Tax paid.
1, 1899	Isaac Maden		
14, 1900	Lurena Benson		Tax paid.
14, 1900	Hannah J. Gallagher		Tax paid.

VAN BUREN COUNTY.

6, 1899	Ellen Tulley	E. R. Harlan, Co. Atty	
h 1, 1900	Lillian Reininghous	E. R. Harlan, Co. Atty	
h 1, 1900	W. A. Whitlow	E. R. Harlan, Co. Atty	
h 1, 1900	Samuel Bateman	E. R. Harlan, Co. Atty	
26, 1900	Daniel Murphy.	E. R. Harlan, Co. Atty	

WAPELLO COUNTY.

17, 1899	Amelia Parks	A. W. Enoch, Co. Atty	Tax paid.
27, 1900	Flora B. Graves	A. W. Enoch, Co. Atty	Tax paid.
27, 1900	Charles Lawrence	A. W. Enoch, Co. Atty	Not liable.
18, 1900	Thomas Doak	A. W. Enoch, Co. Atty	
18, 1900	Druary Sage	A. W. Enoch, Co. Atty	

WARREN COUNTY.

20, 1899	James W. Sherman	Judge J. H. Henderson	
20, 1899	Julia A. Sherman	Judge J. H. Henderson	No tax due.
1 1899	Sarah Coltrane	George Clammer, Co. Atty	Tax paid.

WARREN COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 26, 1900	Jane Irvine	George Clammer, Co. Atty.	
Feb. 26, 1900	Rebecca Liston	George Clammer, Co Atty.	
March 27, 1900	J. H. Mahan	George Clammer, Co. Atty.	
July 11, 1900	W. H. Parsons	George Clammer, Co. Atty.	
Aug. 29, 1900	Levi Simons	George Clammer, Co. Atty.	
Oct. 31, 1900	Joseph Cravens	George Clammer, Co. Atty.	

WASHINGTON COUNTY.

Dec. 14, 1899	Thomas Maxwell	S. W. Brookhart, Co. Atty.	Tax paid.
Dec. 18, 1899	Margaret Coulter	S. W. Brookhart, Co. Atty.	
Jan. 10, 1900	Phoebe J. Carson	S. W. Brookhart, Co. Atty.	No tax Due.
Jan. 10, 1900	John Dodds	S. W. Brookhart, Co. Atty.	
Feb. 20, 1900	Morris Dean	S. W. Brookhart, Co. Atty.	
July 26, 1900	S. P. Coe	S. W. Brookhart, Co. Atty.	Tax Paid.

WAYNE COUNTY.

May 2, 1900	Joshua Davis	W. L. Livingston, Co. Atty.	
Aug. 25, 1900	Jane M. McNiday	W. L. Livingston, Co. Atty.	Tax paid.
Sept. 5, 1900	G. W. Shelton.	W. L. Livingston, Co. Atty.	

WEBSTER COUNTY.

Sept. 20, 1899	John M. McNulty	W. T. Chantland, Co. Atty.	
Dec. 18, 1900	Margaret Cheyney	W. T. Chantland, Co Atty.	Tax paid.
Feb. 28, 1900	Florence Mahoney	G. F Rankin, Clerk	
Sept 7, 1900	Nora M. Furlong	W T. Chantland, Co. Atty.	
Dec. 10, 1900	Joseph A. O. Yeoman	W. T. Chantland, Co. Atty.	

WINNEBAGO COUNTY.

July 13, 1900	Ole Stevenson	Oliver Gordon, Co. Atty.	

WINNESHIEK COUNTY.

Aug. 11, 1899	Andrew Anderson	N. Willett, Co. Atty.	Tax paid.
June 12, 1899	Hannah Nortemann	K. Thompson, Clerk	Tax paid.
Oct. 14, 1899	Edmund P. Lawrence	N. Willett, Co. Atty	Tax paid.
Oct. 14, 1899	Anne J. Flintegaarden	N Willett, Co. Atty.	Tax paid.
July 19, 1900	Olinda C. Willett	N. Willett, Co. Atty.	Tax paid.
July 19, 1900	Henry C. Bulis	N. Willett, Co. Atty	Tax paid.
Nov. 26, 1900	Herman Geling	Dan Shea, Attorney	

WOODBURY COUNTY.

Oct. 10, 1899	C. H. Smith	J. W. Hallam, Co. Atty.	
June 5, 1900	Eliza H. S. Cook	George Conway, Attorney	Tax paid.
June 11, 1900	Thomas Fax	M B. Davis, Attorney	Tax paid.
Aug. 23, 1900	L. H. Steidley	M. B. Davis, Attorney	
Oct. 6, 1900	Daniel Donovan	J. W. Hallam, Co Atty.	
Oct. 6, 1900	Julia A. McCarty	J W. Hallam, Co. Atty.	
Oct. 29, 1900	Timothy Hargan	J. W. Hallam, Co. Atty	

WORTH COUNTY.

April 7, 1900	Maurice O'Connor	Frank Forbes, Attorney	

WRIGHT COUNTY.

Jan. 19, 1900	James F, Donahue	R C, Bras, Clerk	Tax paid.
Mar. 29, 1900	Rowland Todd	I. C. Fenninger, Co. Atty.	
June 6, 1900	Mary Toms	I. C. Fenninger, Co. Atty.	

able No. 145—Showing Estates reported to G. S. Gilbertson, Treasurer of State, as Liable for the Collateral Inheritance Tax, to June 30, 1901.

ALLAMAKEE COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
b. 14, 1901	Dennis Donovan	Clerk of District Court.	
b. 16, 1901	Moses Ross.	H. H. Stilwell, Co. Atty.	
b. 25, 1901	William Ward	H. H. Stilwell, Co. Atty.	
e 23, 1901	Max Misling	H. H. Stilwell, Co. Atty.	
e 27, 1901	Robert Elliott	H. H. Stilwell, Co. Atty.	

AUDUBON COUNTY.

ril 30, 1901	Herman Polzin	F. H. Blume, Co. Atty.	

BLACK HAWK COUNTY.

b. 16, 1901	Abbie C. Logan	S. B. Reed, Co. Atty	No tax due.
b 16, 1901	Polly Schrock	S. B. Reed, Co Atty.	
b. 16, 1901	Caroline De Lamater	S. B. Reed, Co. Atty.	
b. 16, 1901	H. G. Davis	S. B Reed, Co. Atty.	
b. 16, 1901	Christian Conrad	S. B. Reed, Co. Atty.	
b. 16, 1901	Charles Feist.	S B. Reed, Co. Atty.	
rch 22, 1901	John Whalen	S. B Reed, Co. Atty.	
rch 22, 1901	Miranda A. Johnson	S B. Reed, Co. Atty.	
rch 22, 1901	J. S. Hemis.	S. B. Reed, Co Atty.	
y 22, 1901	Charles P. Wolf	S. B Reed, Co. Atty.	
y 22, 1901	Wilhelmina Immelt	S. B. Reed, Co. Atty.	
y 22. 1901	G. B. Hood	S. B. Reed, Co Atty.	

BOONE COUNTY.

b. 11, 1901	William Patterson	C. J. Sparks, Co. Atty.	
b. 14, 1901	Edward Killeen	C. J Sparks, Co. Atty.	

BUCHANAN COUNTY.

. 25, 1901	James Netcott	H. W. Holman, Co. Atty.	
25, 1901	T. F Curtis	H. W Holman, Co. Atty.	
. 25, 1901	William Goetsch	E. M. Thompson, Appr'ser	

BUENA VISTA COUNTY,

. 31. 1901	Joseph Boulting	H. F. Schultz, Co Atty...	

BUTLER COUNTY.

rch 11, 1901	Romelia M. Burnham	Clerk of the District Court.	Tax paid.
rch 28, 1901	Richard W. Atkinson	C. G Burling, Co. Atty...	
ril 26, 1901	Ellen Roch	C. G. Burling, Co. Atty...	

CASS COUNTY.

rch 8, 1901	Eli Lundy	W C. Bryant, Co. Atty....	

CEDAR COUNTY.

rch 19, 1901	Harry Klosterman	C. O. Boling, Co. Atty ...	
ril 9, 1901	Emeline Hadcock	R. R Leech, Co. Atty.....	No tax due.
e 3, 1901	Esther Neiman	C O. Boling, Co Atty	

CERRO GORDO COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 7, 1901	Norman Bottom	D. W. Telford, Co. Atty	

CHEROKEE COUNTY.

June 25, 1901	J A. Sherman	J. A. Miller, Co. Atty	
June 25, 1901	Ann Owens	J. A Miller, Co. Atty	No tax due.

CLARKE COUNTY.

Jan. 29, 1901	V. B. Johnson	I. A. Touet, Co. Atty	
Feb 1, 1901	James Teller	I. A. Touet, Co. Atty	

CLAYTON COUNTY.

March 11. 1901	G F. Weiest	T M. Davidson, Co. Atty	

CLINTON COUNTY.

Jan. 26, 1901	Mary Paulhamus	C. H. George, Co. Atty	
May 10, 1901	Charles Osborn	C. H. George, Co. Atty	
May 10, 1901	P. S Gibbs	C. H. George, Co. Atty	

DELAWARE COUNTY.

Mar. 20, 1901	Mary T. Minkler,	Dunham, N. & S.. Atty	
Mar. 27, 1901	George Wilcox	F. B. Blair, Co. Atty	
Mar. 27, 1901	Ellen F. Annis	F. B Blair, Co. Atty	
April 1, 1901	W. H. Graves	F. B. Blair, Co, Atty	Tax paid.
April 3, 1901	James Baker	F. B. Blair, Co. Atty	
April 8, 1901	Joseph Lechtenberg	F. B. Blair, Co. Atty	No tax due.
June 21, 1901	Louis Wolff	F. B. Blair, Co. Atty	

DES MOINES COUNTY.

Feb. 18, 1901	G. Nelson Jones	C. C. Clark, Co. Atty	
Mar. 4, 1901	J P. Kriechbaum	W. L. Cooper	
Mar. 4, 1901	John W. Robinson	C. C. Clark, Co. Atty	
Mar. 4, 1901	Rebecca Hunt	C. C. Clark, Co. Atty	
May 29, 1901	Peter Hauser	C. C. Clark, Co. Atty	
May 29, 1901	Margaret Dilk	C. C. Clark, Co Atty	

DICKINSON COUNTY.

May 14. 1901	Lydia Maria Burnham	V. A. Arnold, Co. Atty	

DUBUQUE COUNTY.

Jan. 24, 1901	Catharine Rothnes	E. E Bowen, Co. Atty	
Jan. 24, 1901	Maggie Kelly	E. E. Bowen, Co. Atty	
Jan. 24, 1901	James Enright	E. E Bowen, Co. Atty	
Jan. 24, 1901	John Sherlock	E. E. Bowen, Co. Atty	
Jan. 24, 1901	Lydia A. Clark	E. E Bowen, Co. Atty	
Jan. 24, 1901	Francis C Stinehart.	E. E. Bowen, Co. Atty	
Jan. 24, 1901	Hypolite Alliel	E. E. Bowen, Co. Atty	
Jan. 24, 1901	William Lorrang	E. E. Bowen, Co. Atty	
Feb. 13, 1901	Alois Frick	Lacy & Brown	Tax paid.
Feb. 14, 1901	J. W. Dick	J I Mullany	

FAYETTE COUNTY.

Mar. 28, 1901	William T. Blanchard	W B. Clements, Co. Atty.	

FRANKLIN COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
y 11, 1901	Charles Westaby	J Y. Luke, Co. Atty	
y 11, 1901	Nancy Barney	J. Y. Luke, Co. Atty	

FREMONT COUNTY.

. 30, 1901	E W. Gard	W. H. Norcutt, Co. Atty.	
. 30, 1901	Riley Keeler	W H. Norcutt, Co. Atty.	Tax paid.
b. 11, 1901	Margaret G. Keeler	W. H Norcutt, Co. Atty.	
b. 14, 1901	George W McMahill	W. H. Norcutt, Co. Atty.	

GREENE COUNTY.

ril 10, 1901	Francis M. Patterson.	E. G. Albert, Co. Atty.	
ril 10, 1901	Peter Wilsterman	E G. Albert, Co Atty	

GUTHRIE COUNTY.

ril 30, 1901	S. A. Boles	W. D Milligan, Co Atty.	Tax paid.

HARDIN COUNTY.

r. 11, 1901	Jane Hall	F. H. Noble, Co. Atty.	
ril 12, 1901	H. L. B. Copp	F. H. Noble, Co. Atty.	
ril 30, 1901	Erasmus Webster	F. H. Noble, Co. Atty.	
v 7, 1901	J. G. Herbster	John C Crockett	
y 27, 1901	Julia M Staley	F. H. Noble, Co Atty	

HENRY COUNTY.

b. 18, 1901	Catharine A. G. Richards	A. W. Miller, Clerk	
b. 18, 1901	Upton W. Minteer	A. W. Miller, Clerk	
y 7, 1901	Elizabeth Pope	A. W. Miller, Clerk	Tax paid.
y 11, 1901	Bethia S. Laughlin	T. M. McAdam, Co. Atty.	

HUMBOLDT COUNTY.

. 19, 1901	Sarah C. Segur	W. J Taft, Co. Atty.	
y 24, 1901	Nicklaus Stauffacher.	W. J. Taft, Co. Atty.	

IOWA COUNTY.

. 8, 1901	Laura H. Chamberlain.	Report sent without letter.	No tax due.
. 31, 1901	Elizabeth Miller	J. M. Dower, Co. Atty.	
rch 16, 1901	Caroline Colton	Fred K. Feenan, Atty.	No tax due.
ril 16, 1901	Eliza MacAuley	Simmons & Callahan.	
y 11, 1901	Elizabeth Kehm	Fred K. Feenan, Atty.	No tax due.
y 11, 1901	Magdalena Bohringer	Fred K. Feenan, Atty.	No tax due.
y 11, 1901	Rosina Trautman	Ered K. Feenan, Atty.	No tax due.
e 6 1901	Mathias Walter	Fred K. Feenan, Atty.	
e 6, 1901	John Henry Zahrt	J. M. Dower, Co. Atty.	
e 17, 1901	John Henry Ernich	J. M. Dower, Co Atty.	

JACKSON COUNTY.

ril 23, 1901	Thomas Mahony	C. M Thomas, Co. Atty.	
ril 23, 1901	Johanna Whitley	C. M. Thomas, Co. Atty.	
ril 23, 1901	John Boerjeson	C. M. Thomas, Co. Atty.	
ril 23, 1901	Mary Gibbs	C. M. Thomas, Co. Atty.	
ril 23, 1901	Michael Ley	C. M. Thomas, Co. Atty.	

JASPER COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 30, 1901	H. B. Churchill	Henry Silwold, Co. Atty.	

JOHNSON COUNTY.

Jan. 1, 1901	Webb W. Smith	Vincent Zmunt, Co. Atty.	
Feb. 25, 1901	John C. Dietz	M. Cavanagh	Tax paid.
May 3, 1901	Patrick Beecher	Vincent Zmunt, Co. Atty.	
June 5, 1901	James P Sanxay	M. Cavanagh.	
June 14, 1901	Sarah A. Burnett	M. Cavanagh.	

JONES COUNTY.

March 19, 1901	Jeff Smith	E. E Reed, Co. Atty.	
May 24, 1901	Wallace M Preston	E E. Reed, Co. Atty.	
May 24, 1901	Samuel Van Fleet	E. E. Reed, Co. Atty.	

KEOKUK COUNTY.

Mar. 27, 1901	Michael Becker	A. M. Ashcraft, Co. Atty.	
April 26, 1901	Ralston H. Sanders	A. M Ashcraft, Co Atty.	Tax paid.
April 29, 1901	Therese Schultz	A. M. Ashcraft, Co. Atty	
April 30, 1901	Elizabeth Hurst	A. M Ashcraft, Co. Atty.	
May 14, 1901	Margaret Wiggins	Henry F. Wagner, Atty.	

KOSSUTH COUNTY.

Jan. 21, 1901	Carl J. Appleman	C. E. Cohenour, Co. Atty.	
April 4, 1901	Maria Anna Becker	C. E. Cohenour, Co. Atty.	
April 4, 1901	Maria Anna Schneider	C. E Cohenour, Co. Atty.	
April 4, 1901	Samuel W. Lamereaux	C. E. Cohenour, Co. Atty.	
April 4, 1901	Fred Lang	C. E. Cohenour, Co. Atty.	

LEE COUNTY.

April 7, 1901	Louis De Cailley	William Jacoby, Admr.	
Feb. 28, 1901	Alexander Waymack	Casey & Stewart, Attys.	Tax paid.
Mar. 22, 1901	Peter Johnson	T. H Johnson, Co. Atty.	
Mar 28, 1901	Dorothea Barth	Edmund Jaeger, Admr	Tax paid.

LINN COUNTY.

Jan. 7, 1901	Enos B. Ford	W. O. Clemans, Co. Atty.	
Jan. 9, 1901	Mary Johnson	W. O. Clemans, Co Atty.	
May 1, 1901	Andrew Beatty	W. O. Clemans, Co. Atty.	
May 1, 1901	Ransom M. Ford	W. O. Clemans, Co. Atty.	
May 1, 1901	Melissa Winsor	W. O. Clemans, Co. Atty.	
May 1, 1901	Barnett Lutz	W. O. Clemans, Co. Atty.	

LUCAS COUNTY.

Feb. 15, 1901	Enoch W. Moore	E. W. Drake, Co. Atty.	

MADISON COUNTY.

May 10, 1901	August Prochnon	C. A. Robbins, Co. Atty.	
June 20, 1901	William Huber.	R L Huston, Clerk.	

MAHASKA COUNTY.

Feb. 23, 1901	John Knox	James A. Devitt, Co. Atty.	

MARION COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 1, 1901	Jochem D. Knipers	J. H. Staubenranch	
March 9, 1901	Levi Miller.	W. A. Stone, Co. Atty.	
April 2, 1901	Barbara Hughes	Crozier & McCormack.	
April 20, 1901	Grace Bonsell	Wm. C Mentzer, Co Atty.	
April 20, 1901	Rachel A. R. Rhinehardt	Wm. C. Mentzer, Co. Atty.	
April 30, 1901	Martha Grafton	Wm. C. Mentzer, Co Atty	
May 11, 1901	Hannah Young	Wm. C. Mentzer, Co Atty.	

MARSHALL COUNTY.

Feb. 23, 1901	E D. Bueghley	Henry Stone, Co. Atty.	

MONTGOMERY COUNTY.

March 25, 1901	George W. Gilmore	F. P. Greenlee, Co. Atty.	
April 13, 1901	Lon N. Bonham	F. P Greenlee, Co. Atty.	
June 29, 1901	Joshua Tupper	F. P. Greenlee, Co. Atty.	
June 29, 1901	William Butterfield	F. P. Greenlee, Co. Atty.	

MUSCATINE COUNTY.

March 5, 1901	Frank Weber.	E. P. Ingham, Co. Atty.	
March 5, 1901	Joseph Satterthwait	E. P. Ingham, Co. Atty.	Tax paid.
May 18, 1901	Emma Kirk	E. P. Ingham, Co Atty.	

PAGE COUNTY.

April 18, 1901	H. L. Stilwell	D. G. Sutherland, Co. Atty	
April 18, 1901	Jonathan Henderson	D. G Sutherland, Co. Atty	
April 18, 1901	August Sann	D. G. Sutherland, Co Atty	

PALO ALTO COUNTY.

May 22, 1901	Mary M. Herrick	George B McCarty, Atty.	

PLYMOUTH COUNTY.

March 27, 1901	H. J. Howard	George A. Jeffers, Co Atty	
April 8, 1901	Herro Olmanns	Hoch, Rottler & Pruter	
May 11, 1901	Matthew Gergen	George A. Jeffers, Co Atty	

POCAHONTAS COUNTY.

Feb. 14, 1901	John Oakley	William Hazlett, Co. Atty.	

POLK COUNTY.

Jan. 14, 1901	Flora Wright	John McLennan, Co. Atty	
March 21, 1901	Joseph E. Fagen	Deputy Sheriff.	
April 24, 1901	John D. Seeberger	John McLennan, Co. Atty.	
June 22, 1901	Mary A. Johnson	John McLennan, Co. Atty.	
June 22, 1901	John L. Utley	John McLennan, Co. Atty.	
June 26, 1901	Charles Menges	John McLennan, Co. Atty.	

POTTAWATTAMIE COUNTY.

March 18, 1901	James McGinty	W. H. Killpack, Co. Atty.	
March 18, 1901	Catherine McKinley	W. H. Killpack, Co Atty.	
March 18, 1901	Ellen Boyle	W H. Killpack, Co. Atty.	
March 18, 1901	Michael Boyle	W. H. Killpack, Co. Atty.	

POTTAWATTAMIE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY	REMARKS.
March 18, 1901	Eliza Crawford	W. H. Killpack, Co. Atty.	
March 18, 1901	W. G. Hallock	W. H. Killpack, Co. Atty.	
March 28, 1901	Eliza Gannon	W. H. Killpack, Co. Atty.	
May 22, 1901	Addison Cochrane	W. H. Killpack, Co. Atty.	

POWESHIEK COUNTY.

March 18, 1901	Hampton DeCamp	W. S. Walker, Admr	

RINGGOLD COUNTY.

March 2, 1901	Charlotte Chance	Frank F. Fuller, Co. Atty.	

SCOTT COUNTY.

Feb. 5, 1901	Cynthia Jane Renfro	Julius Lischer, Co. Atty.	
Feb. 14, 1901	Christiana Brandt	Julius Lischer, Co. Atty.	Tax paid.
May 23, 1901	William Klein	Julius Lischer, Co. Atty.	
June 5, 1901	Anna Lamp	Julius Lischer, Co. Atty	
June 5, 1901	Peter Knuth	Julius Lischer, Co. Atty.	

SHELBY COUNTY.

Feb. 23, 1901	Charles Kidd	W. B Rowland, Co. Atty	
March 1, 1901	Elizabeth Harrold	W B. Rowland, Co. Atty.	

SIOUX COUNTY.

March 29, 1901	Albert Jan Floryn	Clerk of District Court	

TAYLOR COUNTY.

Jan. 10, 1901	N. Bowen	W. E. Miller, Co Atty.	Tax paid.

VAN BUREN COUNTY.

Jan. 18, 1901	Hugh Hootman	E. R. Harlan, Co. Atty.	
Jan. 18, 1901	Barbara Hootman	E. R. Harlan, Co. Atty.	
Jan. 18, 1901	Albert Thompkins	E. R. Harlan, Co. Atty.	
Jan. 18, 1901	Annetta Hoskin	E. R. Harlan, Co Atty.	
Jan. 18, 1901	Isabelle Rodabaugh	E. R. Harlan, Co. Atty.	

WARREN COUNTY.

Jan. 31, 1901	William Watts	George Clammer, Co. Atty.	

WASHINGTON COUNTY.

Feb. 18, 1901	Isaac Whitsel	M. W. Bailey, Co. Atty.	
April 19, 1901	Alexander Chilcote	M. W. Bailey, Co. Atty.	
April 19, 1901	Jane A. Chilcote	M. W. Bailey, Co. Atty.	
April 19, 1901	Benj F. Buckwalter	M. W. Bailey, Co, Atty.	
April 19, 1901	Mary W. Ashby	M. W Bailey, Co. Atty.	
April 19, 1901	F. W. Klockenteger	M. W. Bailey, Co. Atty.	
June 13, 1901	Ellen Divine	M. W. Bailey, Co. Atty.	

WAYNE COUNTY.

DATE REPORTED	ESTATE OF—	REPORTED BY—	REMARKS.
ar. 29, 1901	John Haney.....	L. L. Livingston, Co. Atty	
ar. 29, 1901	Thomas Close.....	L. L. Livingston. Co. Atty	

WEBSTER COUNTY.

ril 23, 1901	James Hall.....	Chas. W. Hackler, Co. Atty.	

WINNESHIEK COUNTY.

n. 14, 1901	Clara Smith	Clerk of Court.....	
n. 19, 1901	Mary Brunning	N. Willett, Co. Atty.....	
n. 19, 1901	G. T. Lommen.....	N. Willett, Co. Atty.....	
n. 19, 1901	Louise Nelson.....	N. Willett, Co. Atty.....	
n. 19, 1901	Martin K. Opdall	N. Willett, Co. Atty.....	
n. 19, 1901	S. E. J. Halvorson.....	N. Willett, Co Atty.....	
n. 19, 1901	Carl L. Matthes	N. Willett, Co. Atty.....	
n. 24, 1901	Johanna J. Sonstrud	N. Willett, Co. Atty.....	
n. 24, 1901	Albert Alfson	N. Willett, Co. Atty.....	
n. 24, 1901	George Todd	N. Willett, Co. Atty.....	
n. 24, 1901	Sarah W. Landers	N. Willett, Co. Atty.....	
n. 31, 1901	Ole K. Fuglen.....	N. Willett, Co. Atty.....	

WOODBURY COUNTY.

b. 19, 1901	Chris Jacobson.....	U. G. Whitney, Co. Atty..	
ne 21, 1901	Victoria Brughier	U. G. Whitney, Co. Atty..	
ne 21, 1901	Charles Humble.....	U. G. Whitney, Co. Atty..	

Table No. 146—Showing Receipts of Collateral Inheritance Tax from July 1, 1899, to December 31, 1899.

Collected by John Herriott. Treasurer of State.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personality.	Total.	Tax paid.
July 1, 1899	Lucy E. Eaton	Joel Eaton	Pottawattamie		$ 400.00		$ 400.00	$ 20.00
July 1, 1899	J. T. Illick	Margaret Moss	Des Moines		1,525.00	$ 5,608.87	7,133 87	356.69
July 3, 1899	Philina Satterthwait	Samuel Satterthwaite	Muscatine	$ 3,500.00			3,500.00	175.00
July 5, 1899	L E. Grim	Romulus H. Grim	Woodbury		10,306.82		10,306.82	515.34
July 5, 1899	H. S. Winslow	Sarah E Webster	Jasper		1,200.00	7,692 20	8,892.20	444,61
July 10, 1899	C. E. Merriam	Rheinard Kahmer	Delaware		3,906.97		3,906.97	195.34
July 14, 1899	J. E. Cook	Caroline McGarry	Buchanan		500.00	272.76	772.76	38.64
July 14, 1899	H. F. Rabe	Ferdinand A Rabe	Sac		3,003.40		3,003.40	*153.50
July 17, 1899	Sanford H. Steele	Charles F. Quirk	Cherokee		13,760.00		13,760.00	688.00
July 17, 1899	Frank Brotzer	Louis Brotzer	Henry		1,357 50	774.61	2,132.11	106 60
July 21, 1899	M. E. Bigney	Jacob Van Doren	Muscatine		5,300.00	505.58	5,805 58	290.28
July 22, 1899	Swan Johnson	Jane Hedien	Webster				6,037.74	301.88
July 31, 1899	S. N. Crane	Louisa W. Edgerton	Jackson		15.25		15.25	76
August 1, 1899	Mary F. Morrell	George E. Baker	O'Brien			1,265.00	1,265 00	63.25
August 3, 1899	Sanford H Steele	Charles F. Quirk	Buena Vista		28,983.30		28,983.30	1,449.10
August 7, 1899	C. A. Gabrielson	Charles O. Nelson	Webster		250.00	1,051.51	1,301.51	65.08
August 7, 1899	Hinrich Bothmann	Henning Holler	Scott			8,517.61	8,517 61	425.88
August 9, 1899	Thomas Johnson	Isabelle I. Exline	Jasper		3,460.00		3,460 00	173.00
August 10, 1899	Sanford H. Steele	Charles F. Quirk	Buena Vista		7,200.00	1,419.20	8.619 20	430.96
August 17, 1899	R. I. and Wm. Gammell	Elizabeth A. Gammell	Lyon			1,224 00	1,224.00	61.20
August 19, 1899	Wm. E. Fuller	Charlotte Branse	Fayette	1,700.00			1,700.00	85.00
August 21, 1899	J. S Reynolds	John Scott	Mahaska		3,941.52		3,941.52	197.08
August 25, 1899	Nick Shori	John Steiner	Fayette				1,035.42	51.77
August 28, 1899	A. F. Amendsen	Andrew Ellestad	Winneshiek		646 14		646.14	32.31
August 28, 1899	E. Larsen	Mina Work	Buena Vista				2,173.32	108 66
September 1, 1899	Rev. Francis Sullivan	Eugene Rhuellier	Dubuque			1,787.25	1,787.25	89.45
September 1, 1899	Thos F Heffern	Perry H. Heffern	Hardin		6,241 00		6,241.00	312 05
September 5, 1899	R. J. Koehler	Bernard Post	Plymouth					384.47
September 9, 1899	W S Kremer	Robert Marshall	Louisa		6,173.78		6,173.78	*312.88
September 14 1899	Herman Ihm	John F. Becker	Clayton		2,273.50		2,273.50	113.67
September 15, 1899	Flora S Dewey	Abbie H. Sawyer	Lee		1,175.00	3,413.60	4,588.60	229.43
September 16, 1899	Otillie Tellinghausen	Rieke Tellinghausen	Butler		806.67		806 67	40.35
September 16, 1899	H H. Smith	Samuel H. Buck	Clayton	1,000.00			1,000.00	50.00
September 18, 1899	E. R. Abbey	Hannah Nortemann	Winneshiek		100.00		100.00	5.00

September 21, 1899	Robt. McCaun and B. D Barger	John Carnahan	Decatur			755.00	37 75
September 21, 1899	A. M Crail	Sarah M. Taylor	Bremer		2,950 00	2,050.00	147.50
September 21, 1899	Edwin G. James	Joseph Frank	Muscatine	1,847.52		1,847.52	92 37
September 23, 1899	Homer A. Orn	Martha W. Miller	Henry			2,469 00	123.45
September 25, 1899	H. C. Weir	Elizabeth C. Buffington	Henry 100.00			100.00	5 00
September 26, 1899	Stephen Varga	James Garrett	Decatur	439 53		439.53	21 97
September 26, 1899	J. R. Brown	C. H. Brown	Pottawattamie	2,022.50		2,022.50	101.12
September 27, 1899	J. L. Brown	Andrew McCartney	Warren	11,776.00		11,776.00	*652.80
September 28, 1899	William Gregson	Mary Ann McVity	Van Buren	2,217.00		2,217.00	110.85
September 29, 1899	Rev. Joseph A. Schulte	C. L. Schulte	Carroll				44 42
September 29, 1899	John Hilsinger	Alice McCabe	Jackson	1,275.00	906.24	2,181 24	109.06
September 29, 1899	P F. Nugent	Margaret C. Donovan	Webster 1,500.00			1,500 00	75 00
October 7, 1899	John N. Eddy	Bessie Huestis	Allamakee	300.00	2,480.59	2,780.59	139.03
October 9, 1899	John Dalzell	James B. Herron	Butler	14,050.00		14,050 00	702 50
October 9, 1899	D C. Ford	Mary Kraoskopf	Harrison		4,468.53	4,468 53	223 42
October 13, 1899	H. G. O'Neal	Wm M. Young	Davis $ 6,520.00			6,520.00	326 00
October 13, 899	Wm. R. Morley	Wm. R. Morley	Fayette				3,000.00
October 17, 1899	Patrick Emmet	David Emmet	Black Hawk	5,161.47		5,161.47	258.07
October 18, 1899	Joseph Huene	Mary Winkel	Clayton	579 74		579.74	28.98
October 18, 1899	Jerome B. Anderson	George W. Anderson	Marshall	900.00	935.00	1,835 00	91.75
October 20, 1899	G. H Phillips	Thomas Mansell	Fayette	3,536.37	242 63	3,779.00	188.95
October 21, 1899	A M. Harrah	Kate Moran	Jasper	1,633 87	1,533.66	3,167 53	158.38
October 21, 1899	Maria Kurtz	Albert R. E. Kurtz	Dubuque	1,015.00	1,508.00	2,523.00	126.15
October 23, 1899	John S. Evans	Thomas Evans	Howard			4,760 11	*247.70
October 25, 1899	John N. Eddy	Bessie Huestis	Allamakee		97.50	97 50	4 88
October 25, 1899	Dora E. McCartney	Andrew McCartney	Warren		6,670.28	6,670 28	372.10
October 27, 1899	Chas B Soutter	James Marshall	Linn				128 48
October 28, 1899	W. A. Mirick	Perry Sisson	Delaware	6,500 00	2,700 00	9,200 00	460.00
October 30, 1899	John Cruise, Jr	Rachel Montgomery	Delaware		3,625 75	3,625.75	181.29
October 30, 1899	H. F. Arnold	Elizabeth Boyce	Delaware	839 86		839 86	42.00
October 30, 1899	J. H. Sheehan	Edward H. Flynn	Fayette				319.25
November 1, 1899	Henry Walker	John McKittrick	Jasper	4,105.90		4,105.90	205.30
November 2, 1899	E. D Baird	Annis White	Iowa	869.35	1,813 36	2,682.71	134.14
November 2, 1899	John Osthoff	Joseph Osthoff, Sr	Dubuque		1,719.88	1,719.88	85.99
November 10, 1899	Ira T. Martin	Winnie E. Wood	Plymouth	1,800 00	150.00	1,950.00	97.50
November 10, 1899	Joseph Fullenkamp & Stacy Link	George Fullenkamp	Lee	3,645.00	2,684.80	6,329 80	316.41
November 11, 1899	Rev. Jos. A Schulte	C. L. Schulte	Carroll				†2.64
November 11, 1899	John Osborne	B. F. Roberts	Greene	2,819.66		2,819.66	140 98
November 11, 1899	N O. Garmon	E. O Garmon	Adair				104.90
November 13, 1899	Philip Junk	John Miehle	Dubuque		3,086.62	3,086.62	154.33
November 13, 1899	C. Seaver	Betsey Nelson	Mitchell	356 09		356.09	17 80
November 14, 1899	S. T. Stewart	Levi Stewart	Mahaska	6,765.80		6,765 80	338 39
November 14, 1899	W. P. Foster	Lucia G. Cook	Des Moines 1,647 00			1,647 00	82.35
November 17, 1899	A. Noe, Sec. Amana Soc.	Wm. Moerschel	Iowa		18,478.37	18,478.37	923.92
November 18, 1899	C V. Le Boutillier	Robert Marshall	Louisa		1,802 98	1,802.98	90 15
November 18, 1899	D. Armentrout	Sarah E. White	Clinton			2,714.38	135.72

TABLE No. 146—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
November 20, 1899	W. D. & Max Petersen	Hugo V Freyburg	Scott			$ 19,436 94	$ 19,436 94	$ 971 85
November 21, 1899	W. N. Bartholemew	R. I. Spence	Marion		$ 792.50		792 50	42 30
November 21, 1899	E. S. Huston	Virginia Shelton	Des Moines					231.03
November 21, 1899	Anna B White	Mary A. Day	Ringgold		2,870.00		2,870.00	143 50
November 21, 1899	H. S. Parker	A J. Modig	Clay		4,940.22		4,940.22	247 01
November 23, 1899	N. R. Derby	Mercy Lewis	Des Moines		405 51		405 51	20 27
November 24, 1899	John Murschel	Maria D. Heinhold	Johnson		950.00	2,460.42	3,410 42	170 52
November 25, 1899	J H. Carter	M E. Fisher	Butler		1,500.00	5,214.00	6,714.51	335 75
November 25, 1899	D Armentrout	Sarah E. White	Clinton				25 00	*5 18
November 25, 1899	Anna B. White	Mary A Day	Ringgold					†.96
November 28, 1899	J H Carter	M. E Fisher	Butler					†10 23
December 4, 1899	Martin Geiss	Philip Hess	Linn		1,306 90		1,306 90	65.35
December 4, 1899	Martin Geiss	Catharine Hess	Linn		269.20		269 20	13.45
December 7, 1899	P. A. Korab	Agnes Grissel	Johnson			258.20	258 20	12.91
December 7, 1899	Alice M. Cheek	E. C. Smith	Polk		660 83		660 83	33 04
December 8, 1899	Mary A. Baldwin	Lydia M Vibber	Dubuque		11,286 59		11,286 59	564.32
December 9, 1899	John Murschel	Maria D. Heinhold	Johnson					† 53
December 9, 1899	Chloe A. Bloomfield	R. E. Bloomfield	Marshall		2,762.40		2,762.40	138.12
December 14, 1899	C. E Field	Arabella Sloss	Appanoose					150.00
December 14, 1899	Chloe A. Bloomfield	R. E. Bloomfield	Marshall					†3 28
December 15, 1899	John L. Adams	Robert Lyon	Johnson			2 270.50	2,270.50	*115 47
December 16, 1899	Tim Donovan	James Casey	Chickasaw					45.00
December 18, 1899	W. A Mirick	Perry Sisson	Delaware			11 20	11.20	*5.48
December 19, 1899	P A Korab	Agnes Grissel	Johnson					†2.23
December 19, 1899	Martin Geiss	Philip Hess	Linn					†1.16
December 19, 1899	Martin Geiss	Catherine Hess.	Linn					†1 00
December 20, 1899	W. N. Goodson	Ida May Hazen.	Madison		650.00	1,513.10	2,163 10	108 15
December 20, 1899	Elizabeth Nicholson	John Nicholson.	Allamakee	$ 1,825.00		10,936.06	12.761 06	638.08
December 21, 1899	John Wolfinger	N. H Hilton	Webster		1,000 00		1,000 00	50.00
December 21, 1899	James G. Hammond	George C. Morgan	Mahaska		233 33		233.33	11 66
December 22, 1899	W. B. Hadley	Thos Thompson.	Mahaska			5,769.58	5,769 58	288 47
December 22, 1899	A. J Wile	Mary J. Diamond	Bremer		1.500.00	1.598.72	3,098 72	154.93
December 23, 1899	Richard Dawson	George Snowden	Jones			4,404.97	4.404 97	222 25
December 23, 1899	E. B. Shaw	Henry Moritz.	Fayette.					*135.31
December 27, 1899	G. H. Phillips	Thomas Mansell	Fayette.					†29 44
December 27, 1899	H. B. Hoyt	Mary S. Holton	Fayette.		2,062.53		2,062.53	*106.20

December 30, 1899	Caroline E. Schroeder ...	Claus F. Schroeder.....	Scott.....	.....	600.00	.....	600 00	30.00
December 30, 1899	C. H. Rodenbach	Martin N. Dayton	Black Hawk ..	4,700 00	.....	.....	4,700.00	235.00
December 30, 1899	F. H. Griggs	M. H. Manderville.	Scott.....	.....	.....	7,008.61	7.008.61	350.43
	Total	.....	.....	$22,492.00	$ 210.771.52	$ 158.523.35	$ 409.756 95	$ 25,320 51

*Includes interest. †Interest.

Table No. 147—Showing Receipts of Collateral Inheritance Tax from January 1, 1900, to January 5, 1901.

Collected by John Herriott, Treasurer of State.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
January 2, 1900	Geo. S. Gass	Emma Morton	Henry		$ 1,000 00	$ 385 40	$ 1,385.40	$ 69.27
January 4, 1900	S. D. Baker	Angela Parks	Wapello		600.00		600.00	30 00
January 6, 1900	Meyer Carl, P. M. Flarity and H. L. Mitchell	Charles Macaulay	Keokuk		5,676 00		5,676 00	283 80
January 6, 1900	Wm. C. Stratton	Michael Haggerty	Dubuque	$ 4,000.00			4,000.00	200 00
January 10, 1900	Mary Redding	Michael Liddy	Allamakee			2,058 95	2,058 95	102.95
January 11, 1900	Jerome B. Anderson	Geo. W. Anderson	Marshall			52.00	52.00	2.60
January 11, 1900	C. F. Butler	Joseph S Butler	Linn	3,300.00			3,300 00	165 00
January 11, 1900	C. McKeen Duren	Alice Croston	Hardin		800.00	6,991 09	7,791.09	389.55
January 19, 1900	Chas. L. Gilcrest	Wm. H. Gilcrest	Polk			145,486 50	145,486.50	7,274 33
January 19, 1900	Silas Strowman	Ella Barringer	Linn		1,970.00		1,970 00	98.50
January 19, 1900	Meyer, P. M Flarity and H L. Mitchell	Chas. Macaulay	Keokuk					†12 88
January 20, 1900	Mary Leghorn and R W Cooper	James Leghorn	Johnson	12,874.80			12,874.80	643.74
January 22, 1900	Maas Mouw	Jan Jans Mouw	Sioux		3,200.00	1,309.64	4,509 64	225.48
January 23, 1900	R. C. Curtis	Ann W. Curtis	Scott				349 00	17.45
January 25, 1900	L. Harris	Solomon Mayer	Pottawatt'mie.			4,617 71	4,617.71	230.88
January 25, 1900	R. C. Curtis	Ann W. Curtis	Scott		7.40		7 40	37
January 25, 1900	L. A. Baird	Wm. M. Baird	Muscatine	300.00			300.00	15 00
January 26, 1900	Maas Mouw	Jan Jans Mouw	Sioux					†13.90
January 27, 1900	Jane Elliott	Asenath Elliott	Dubuque		4,300.00		4,300 00	215.00
January 29, 1900	J. C O'Neal	Mollie B. O'Neal	Decatur			6,000.00	6,000.00	300.00
January 29, 1900	Hattie E. Rice	Richard C. Rice	Woodbury	250 00			250 00	12 50
January 29, 1900	W. H. Fayle and B. J Murphy	Abijah M Winn	Muscatine		13,000.00	2,358 68	15,358.68	767 94
January 29, 1900	Mary B. Reynders	Fred C. Woodworth	Buchanan	2,500.00			2,500.00	125.00
January 31, 1900	H B. Hunting	Chas. J. Blockert	Linn			441 29	441 29	*25 00
February 1, 1900	Mary B. Reynders	Fred C. Woodworth	Buchanan					†1.56
February 2, 1900	Francis Danforth and Frank T. True	Josiah Danforth	Pottawatt'mie.		26,390 00	6,492 80	32,882 80	1,644 14
February 5, 1900	Elizabeth Nicholson	John Nicholson	Allamakee	150 00			150 00	*7 55
February 6, 1900	Isaac Prugh	John Graham	Des Moines			4,714 99	4,714.99	236.24
February 7, 1900	Chas. L. Gilcrest	W. H. Gilcrest	Polk			1,000 00	1,000 00	*50 22

February	7, 1900	H. H. Stillwell, Atty	Nels J. S. Kelm	Allamakee		3,162.50	884 43	4,046.93	262.34
February	7, 1900	C. H. Barron, Geo. W. Burton and T Updegraf	Edwin R. Barron	Clayton		4,265.00	2,868 00	7,133.00	356.65
February	10, 1900	R. R. Leesh, Atty	Thos. H. Tucker	Cedar					†1.58
February	10, 1900	R. R. Leesh, Atty	James Tucker	Cedar					†1.65
February	13, 1900	C H. Barron, Geo W. Burton and T. Updegraff	Edwin R. Barron	Clayton			1,000.00	1,000.00	*102 37
February	13, 1900	S G Underwood and J. T. Oliver	Daniel Eicher	Pottawatt'mie		5,500.00	7,981.18	13,481.18	674.05
February	14, 1900	Geo. L Lovell	Geo. W Lovell	Jones		132,051.50	187,948 50	320,000 00	16,000.00
February	15, 1900	H M Carpenter	Joseph B. Smalley	Jones			1,958 20	1,958 20	97.91
February	15, 1900	W. B Persons	Angelina Williams	Jones			925,00	925.00	46.25
February	16, 1900	W. H. Fayle and P. J Murphy	Abijah M Winn	Muscatine			8.45	8 45	.43
February	16, 1900	J. B. Cutler	M D Cutler	Mitchell		8,000.00		8,000 00	400.00
February	16, 1900	D. W. Terrill	Julius Terrill	Hardin			2,407.73	2,407.73	120 39
February	17, 1900	L Harris	Solomon Mayer	Pottawatt'mie					†14.99
February	19, 1900	John McCarthy	Michael Prendegrast	Greene			1,312.41	1,312 41	*69.86
February	19, 1900	H. Scofield	Mrs. L. W Thompson	Washington			3,702.61	3,702 61	185 13
February	19, 1900	A. G. Runyan	S. W. Payne	Johnson				150 84	7 54
February	20, 1900	Nels. J. Hanson	Peter Nielson	Webster		450 00	804 80	1,254 80	62.74
February	21, 1900	W. B. Persons	Angeline Williams	Jones			1,050.00	1,050.00	52.50
February	23, 1900	James O'Donnell	Sylvester Bennett	Cherokee		539 00		539 00	26.95
February	23, 1900	James Holmes	John S. Holmes	Black Hawk		1,222 86		1,222 86	61 14
February	23, 1900	John Anundsen	David Duncan	Emmet.		2,600.00		2,600.00	133 00
February	26 1900	A. W Vander Veer	Sarah L. Krum	Scott		1,917.92		1,917.92	95.90
February	27, 1900	R. R. Leech, Atty	Thos H. Tucker	Cedar		1,000.00		1,000 00	*51 22
February	27, 1900	R. R Leech, Atty	James Tucker	Cedar		1,000 00		1,000.00	*51 27
February	28, 1900	W M Hunter	James E Hunter	Butler			2,189 43	2,189.43	109.45
February	28, 1900	James Holmes, Jr	John S. Holmes	Black Hawk		1,000.00		1,000 00	50 00
March	1, 1900	A. W. Vander Veer	Sarah L. Krum	Scott		1,000 00		1.000.00	50.00
March	1, 1900	C. E Hitchcock	Jennie L. Keniston	Pottawattamie and Adams		4,790.75		4,790.75	281 66
March	3, 1900	Frank Farrell	Orville Midlam.	Webster	$ 1,000.00			1,000 00	50.00
March	3, 1900	A. G. Runyon	S. W Payne	Johnson				1.000 00	50 00
March	3, 1900	D Powell Johnson	Dr. D. P. Johnson.	Muscatine	4,550.00			4,550 00	227.50
March	3, 1900	Sarah A. F. Underwood, Jno. W. Richards	Martha S. Howe	Clarke		17,105.00		17,105.00	855 25
March	5, 1900	C. H. Reinholdt and Geo. Tank	C. H. Mundt.	Carroll		500.00	2,089.00	2 589 00	129.45
March	6, 1900	J. A. McKinney	W. V. Williams	Polk		7,944.35		7,944 35	*417 59
March	6, 1900	M. L. Archer	David Duncan	Emmet					†9.87
March	6, 1900	Ellen Evans	Evan M. Evans	Montgomery.	200.00	425.00	75.00	700 00	35 00
March	7, 1900	Geo E Rix	John C Weaver	Lee			14,831.72	14,831.72	741.58
March	8, 1900	Samuel S. Pingree	James Briody	Crawford		4,920.84		4,920.84	260 03
March	8, 1900	Carl Lange	Louis Kobenstein	Des Moines	25,255 97			25,255 97	1,262.79
March	8, 1900	William Hoersch	Catharine E. Lindsay	Scott		1,000.00		1,000 00	50.00
March	9, 1900	Juliet S. McClelland	Geo. P. McClelland	Scott		9,375.00	28,102.98	37,477.98	1,873 90

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personality.	Total.	Tax paid.
March 9, 1900	C. McKeen Duren	Alice Croston	Hardin			$ 1,000.00	$ 1,000.00	$ 50 00
March 10, 1900	J. A. McKinney	W. V. Williams	Polk		$ 1,000.00		1,000.00	*52.59
March 10, 1900	William Spurrier	Mary A. Harrison	Linn		700.00	1,311 80	2,011 80	100.59
March 12, 1900	Mary B. Reynders	Fred C. Woodworth	Buchanan		279.53	46.10	325 63	*16 64
March 12, 1900	Maria Schwarzfaeben	Susana Kistler	Dubuque			4,712.06	4,712 06	237.47
March 13, 1900	J. H. Carter	Mrs M. E. Fisher	Butler			1.000 00	1,000.00	50 00
March 13, 1900	Thomas McGraw	Louis Weiss	Ringgo'd		9,088.00	256.61	9.344 61	502.76
March 16, 1900	W. M. Hunter	James E. Hunter	Butler		1,000.00		1,000 00	50 00
March 16, 1900	W. I. Babb, Atty.	Carridon Peck	Henry			1,000.00	1,000.00	50.00
March 16, 1900	Frank Farrell	Orville Midlam	Webster	1,500.00			1,500 00	*91.04
March 17, 1900	Seldon Bacon	Sarah F. Ransom	Johnson	1,000.00			1,000.00	50.00
March 17, 1900	Delia Rorer, Mary Remey	Virginia D. Rorer	Des Moines					698.44
March 19, 1900	T. O Sullivan	John Yall	Dubuque		500.00	1,378 85	1,878.85	93 94
March 20, 1900	Michael McCormick	Patrick McCormick	Butler					203.15
March 21, 1900	R. B. Holmes	Mary Holmes	Cherokee			158.84	158.84	7.94
March 21, 1900	Nels J. Hanson	Peter Nielson	Webster			1,000.00	1,000 00	*66.58
March 21, 1900	M. E. Bigney	Jacob Van Doren	Muscatine		1,000.00		1,000.00	50.00
March 22, 1900	James Burch	Moses Kreps	Page				2,644.61	132.23
March 23, 1900	Samuel P. Gilbert	Martha A Gilbert	Des Moines		1,250 00		1,250 00	62.50
March 23, 1900	B. B Lindley	Leah Lindley	Henry			1,400 00	1,400 00	70.00
March 24, 1900	Jennie E Day	John M Day	Polk			8,827.68	8,827 68	441 37
March 24, 1900	Ira L. Flagler	Charles N. Flagler	Howard					649.20
March 27, 1900	Seldon Bacon	Sarah F. Ransom	Johnson					$ †12.48
March 30, 1900	Patrick Pendergast	Michael Pendergast	Greene					118 53
March 31, 1900	T. O. Birkland	Christina Birkeland	Story				$ 114.00	5.70
March 31, 1900	A. F. Anundsen	Eliza M. Wheelock	Winneshiek		$ 1,000 00	$ 449.90	1,449.90	72.50
April 2, 1900	S. P. Gilbert	Martha A. Gilbert	Des Moines		1,000 00		1,000 00	50.00
April 3, 1900	P. B. Wolf	Thomas McHale	Clinton			6,340 60	6,340.60	317.15
April 3, 1900	Julius Lischer, Co. Atty.	Chris Toening	Scott	$ 1,900 00			1,900.00	95.00
April 4, 1900	W. B. Persons	Angeline Williams	Jones		452.80		452.80	22 64
April 4, 1900	C H. Johnson	Elias Bergstrom	Page		2,000.00	1,891 50	3,891.50	194 57
April 4, 1900	Schuyler Verdon	Hannah Schofield	Muscatine		1,800 00		1,800 00	90.00
April 5, 1900	L. A. Meyer	John Fisher	Winneshiek		1,800.00	29,831.60	31,631 60	1,581 58
April 5, 1900	D. Powell Johnson	Dr D. P. Johnson	Muscatine	1,450.00			1,450 00	72.50
April 7, 1900	Ernst Voelkel	Trangott Voelkel	Des Moines		666.73		666.73	30 33
April 9, 1900	W. M. Hunter	James E. Hunter	Butler					†19 15

						1,000 00	389 17	1,989 17	99.46
April	11, 1900	J. M. Strahan	Mary Ann Mathers	Mills			4,751.16	4,751.16	237.55
April	12, 1900	A. C. Trevits	Jacob Trevits	Jasper			3,021.84	3,021.84	151.10
April	12, 1900	B. B. Lindley	Leah Lindley	Henry					†3 23
April	13, 1900	R C Stirton	Levi G Hildreth	Jones		13,500.00	4,441.60	17,941.60	897.08
April	13, 1900	W. H and Henry Wiese	Paul Wiese	Scott					5,840.99
April	14, 1900	A. F. Anundsen	Eliza M. Wheelock	Winneshiek		1,000.00		1,000.00	50.00
April	14, 1900	A. J. Dawson	Thomas Maxwell	Washington		4,000.00		4,000 00	200.00
April	14, 1900	Samuel R. Blythe	John Blythe, Sr	Iowa	500.00			500.00	25.00
April	16, 1900	Ernest Voelkel	Trangott Voelkel	Des Moines					†1.07
April	16, 1900	James McMechan	John W. McMechan	Boone					†4.53
April	18, 1900	N. L. Parsons	Almarine Hollen	Jasper		5,800.11	436.89	6,237.00	311.85
April	19, 1900	Wm. Stuhler	George Stuhler	Jones	500 00			500 00	*25.35
April	20, 1900	N. M. Pusey	Sarah J. Ballard	Pottawattamie	1,000 00			1,000 00	50.00
April	20, 1900	Charles Wilson	Margaret Remer	Benton			4,985.32	4,985.32	249 26
April	26, 1900	C. A. Ficke	Friedrich Bartusch	Scott			5,023 04	5,023.04	251.15
April	26, 1900	A. J. Dawson	Thomas Maxwell	Washington					†37.20
April	26, 1900	George Haw	Christopher Lazenby	Wapello				7,536.06	376.80
April	27, 1900	Robt. McCaull and B. D. Barger	John Carnahan	Decatur				1,000 00	50.00
April	28, 1900	Ann L. Brown	James J. Brown	Lee					58.88
April	30, 1900	N. L. Parsons	Almarine Hollen	Jasper		5.80		5 80	5 91
May	1, 1900	T. P. Walden	S. L. Vest	Wayne					147 25
May	2, 1900	J. B. Van Pappelendam	Sarah McCullough	Lee		1,535 00	763 29	2,298.29	114 91
May	2, 1900	J. F. Cass	S. F. Cass	Bremer	10,000 00			10,000 00	500.00
May	3, 1900	Chas. Wilson	Margaret Remer	Benton			45.79	45.79	2 30
May	3, 1900	C. P. Daniel	Ann Daniel	Clarke					300 00
May	4, 1900	Henry Guenther	Phobe Stine	Clinton		22,061.85	11,000 13	33,061.98	1,653.10
May	5, 1900	W F. Kiel	George F. Kiel	Lee		700.00	6,459.95	7,159.95	358 00
May	7, 1900	W. H. and Cora J. Todd	J. T. Todd	Delawara			8,434.60	8,434.60	421.73
May	7, 1900	John Lutz	Thomas McKee	Lee					2,171 29
May	8, 1900	L A Meyer	John Fisher	Winneshiek			2,883 50	2,883.50	144.17
May	8, 1900	J. B. Van Pappelendam	Sarah McCullough	Lee					†.77
May	8, 1900	D. Powell Johnson	Dr. D. P. Johnson	Muscatine	1,500 00			1,500 00	75.00
May	9, 1900	P. L. Gay	Conklin Gay	Humboldt		4,471.55		4,471.55	*227.77
May	10, 1900	Maria N Schwarzfaeben	Susana Kistler	Dubuque					†28 78
May	11, 1900	J. H Rohret	Timothy Barry	Johnson					150.15
May	12, 1900	Thomas S. Taylor	Carrie J. Fairbanks	Lee					234 20
May	14, 1900	W. H. and C. L Johnson	James C. Johnson	Dubuque		2,093.01	665.16	2,758.17	137.90
May	15, 1900	E. C. Ogg	James Harrison	Jasper					84.61
May	15, 1900	J. B. Van Pappelendam	Sarah McCullough	Lee			158.80	158 80	7.94
May	15, 1900	Thomas Wallace	James F. Donohue	Wright					683.00
May	17, 1900	William McNett	Alvin Lewis	Wapello			12,800.00	12,800 00	640.00
May	21, 1900	William McNett	Alvin Lewis	Wapello			300.00	300 00	15.00
May	21, 1900	Eliza Jastrem	Jurgen Jastrem	Clayton	2,000.00			2,000.00	100.00
May	23, 1900	Edward Eichkorn	Charles Eichhorn	Lee		3,121.75	475.02	3,596.77	179.84
May	23, 1900	Heniz & Fisher, Attys.	Claus Karstens	Scott	2,835.40			2,835.40	141.77
May	24, 1900	George Haw	Christopher Lazenby	Wapello				1,000.00	50.00

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
May 25, 1900	T. D. Ewing	Annabel R. Ewing	Adams			$ 8,648 91	$ 8,648 91	$ 432 44
May 25, 1900	John A. McClain	Elizabeth C. Grubbs	Tama		$ 900 00	1,442 34	2,342 34	117 12
May 28, 1900	F. S. Griffin	Mary Maloney	Buchanan		1,171.37		1,171.37	*65 15
May 28, 1900	R. S. Gatherman	Nancy E. Gibson	Carroll		4,800.00		4,800 00	240.00
May 29, 1900	William Saddler	Thomas Saddler	Polk					81 28
May 29, 1900	J. C. Tate, Clerk	Myra A. Reed	Polk					35 86
May 31, 1900	Philip Jungh	Wilhelmina Miehle	Dubuque			2,947.71	2,947.71	147.38
May 31, 1900	A. P. McGuire, Atty.	Mary A. Etherington	Scott					85.55
June 2, 1900	John C. O'Neal	Mollie B. O'Neal	Decatur					78.00
June 2, 1900	S. S. Winall	James Wallis	Dubuque	$ 5,000 00			5,000.00	250.00
June 6, 1900	Edward Eichhorn	Charles Eichhorn	Lee					†3.31
June 6, 1900	A. F. Cassel	E. E. Blomgren	Jefferson			1,358.10	1,358 10	67 91
June 6, 1900	William Mather	Catharine H. Thompson	Cedar			900.00	900 00	45.00
June 9, 1900	S. S. Winall	James Wallis	Dubuque					†3 45
June 9, 1900	Louisa Frische	Paul Frische	Dubuque					195 85
June 11, 1900	W. E. Kemble	Isabella Higgins	Mahaska			1,000 00	1,000.00	*50 89
June 11, 1900	J. J. McCarthy, Atty.	Stella S. McCarthey	Dubuque	1,000.00			1,000.00	50 00
June 14, 1900	A. G. Hammond	P. J. F. Lane	Guthrie		4,134.70		4,134 70	206.73
June 14, 1900	William Hammer	John Rummel	Polk		8,000.00	499.44	8,499.44	424.97
June 15, 1900	A. R. Molyneux	Margaret Haslett	Cherokee		4,560.21		4,560.21	228.00
June 18, 1900	Letitia Mullen	Mary Mullen	Dubuque		2,950.00	228.32	3,178.32	158.90
June 18, 1900	Louisa Frische	Paul Frische	Dubuque					2.83
June 19, 1900	John D. Cole	Minerva Cole	Allamakee			2,330.36	2,330 36	116.50
June 20, 1900	H. L. Spencer	Rebecca H. Roberts	Mahaska			1,600.00	1,600 00	80.00
June 21, 1900	Rt. Rev. Bishop Cosgrove	Rev. John Kreckle	Wapello					153.35
June 21, 1900	Margaret G. Connors	Eliza Garner	Palo Alto			1,913 69	1,913 69	98 55
June 21, 1900	H. K. Dewey	Maggie Phillips	Guthrie		1,300.00		1,300.00	65 00
June 22, 1900	C. S. Smith, Atty.	John A. Bettis	Linn	200 00			200 00	10 00
June 23, 1900	John Lachmann	Louisa Lachmann	Lee		3,255 00	52.48	3,307 48	165.38
June 23, 1900	Jennie E. Day	John M. Day	Polk			1,426 08	1,426.08	71.30
June 25, 1900	John Ellwanger	Michiel Brady	Dubuque		6,000.00	117,526 81	123,526 81	6,176.34
June 27, 1900	Letitia Mullen	Mary Mullen	Dubuque					†7.06
June 27, 1900	James S. Smith	Chas. Christenson	Madison		1,420 00	408.00	1,828 00	91.40
June 27, 1900	John Claussen	A. M. Frederickson	Madison		1,910.00	180.00	2,090 00	104 50
June 28, 1900	T. E. Crooks	Titus Phillips	Guthrie		1,500.00	3,261.27	4,761.27	238.06
June 29, 1900	John Ellwanger	Michael Brady	Dubuque			2,547.60	2,547.60	127.38

July	5, 1900	W. A. Duncan	Jane Ferguson	Louisa		500 00	1,555 61	2,055.61	103 28
July	5, 1900	J. W. Krapfel	Henry Klausner	Black Hawk			9,304.94	9,304.94	465 24
July	7, 1900	S. Callaghan	Thomas Fox	Woodbury		1,184 90		1,184.90	59.25
July	9, 1900	James S. Smith	Charles Christenson	Madison			794.60	794 60	39.73
July	10, 1900	Small & Shellabarger	Isaac Epperly	Muscatine		18,145 00	34,645 59	52,790 59	2,639 52
July	10, 1900	R.C. Vibber and Aud. Todd.	R. L. Vibber	Dubuque		2,075.00	5,699.10	7,774.10	*422.33
July	13, 1900	Walter Jameson	Sarah Baldwin	Buchanan		1,900 63		1,900 63	*97 56
July	14, 1900	E. T. Smith	Asa G. Van Blarcom.	Lyon			4,427.18	4 427.18	221 35
July	16, 1900	E. F. Sperry	Samuel Myers	Marion			704.00	704.00	35 20
July	16, 1900	Adam Wigim	Margery Busbee	Muscatine		6,400.00		6,400 00	320 00
July	16, 1900	Small & Shellabarger	Isaac Epperly	Muscatine			2,354.20	2,354 20	117.71
July	16, 1900	Rebecca H. Scott	James M. Jamison	Muscatine		6,986.62		6 986.62	349 31
July	20, 1900	C. C. Fowler	Mahala J. Henry	Des Moines			1,818.00	1,818.00	90 90
July	21, 1900	J. J. McCarthy, Atty	Stella S. McCarthy	Dubuque					†1.97
July	21, 1900	H. Z. Tucker	Mary Wright	Franklin		850 00	239.22	1,089.22	54.46
July	21, 1900	Genevieve Cummins	Elvira A. Cummins	Dubuque		1,500.00	2,663 85	4,163.85	208 19
July	21, 1900	Richard Y. Cook	Wm. Stevens Perry	Scott			11,000 00	11,000.00	*591 82
July	21, 1900	W. A. McNeill	H. W. McNeill	Mahaska			52,105 00	52,105 00	2,605 25
July	21, 1900	Richard Y. Cook	Sarah Woods Perry	Scott			671.80	671.80	37.65
July	23, 1900	A. F. Cassel	E. E. Blomgren	Jefferson			75 00	75 00	3 75
July	23, 1900	E. T. Smith	Asa G. Van Blarcom	Lyon					†8 84
July	24, 1900	Webb Vincent, J. C. Cheney and H. G. Restine	John M. McNulty	Webster			9,762.70	9,762.70	488 13
July	24, 1900	Edward Carpenter	Matilda A. Lyon	Mahaska			175 00	175.00	8 75
August	3, 1900	George Weidrecht	George Sultzberger	Louisa and Washington		2,600.00	26 00	2,626 00	131.30
August	3, 1900	Genevieve Cummins	Elvira A. Cummins	Dubuque					†1 38
August	3, 1900	Harriet S. Bulis	Henry C. Bulis	Winneshiek	500 00			500 00	25.00
August	4, 1900	Cook & Dodge, Attys	Lowe P. Cook	Scott				9,186 97	459.35
August	6, 1900	Frank Meis	Jane Sullivan	Dubuque		2,300.00	1,386.35	3,686.35	184.32
August	7, 1900	C. E. Field	Arabella Sloss	Appanoose			217.74	217 74	*21.26
August	7, 1900	Jas. M. Hagaman and P. A. Queen.	Alexander H. Landis	Delaware		9,586 73		9,586 73	479 34
August	7, 1900	Joseph H. Ford	Joseph H. Ford, Sr	Davis		2,525.00	1,000 00	3,525.00	176.25
August	9, 1900	C. E. Field	Arabella Sloss	Appanoose					*44 95
August	9, 1900	Emily and Eugene Shaw	Jesse B. Shaw	Winneshiek	600.00			600.00	30.00
August	9, 1900	Soper, Allen and Alexander	Patrick Brennan	Palo Alto					77 27
August	9, 1900	M. Willett	O inda C. Willett	Winneshiek	600.00			600.00	30 00
August	9, 1900	Harriet S. Bulis	Henry C. Bulis	Winneshiek					†3 31
August	9, 1900	R. S. and H. R. Howell and W. D. Skinner	Adam Howell	Polk	1,600 00			1,600.00	80.00
August	11, 1900	Emil Reh.	Augusta Kaiser	Dubuque		10,500.00	17,162.01	27,662.01	1,383.10
August	13, 1900	Emil Reh	Augusta Kaiser	Dubuque			403.75	403.75	20.17
August	15, 1900	Alfred Pierce	Susannah Cook	Franklin	300.00			300.00	15.00
August	16, 1900	George Weidrecht	George Sultzberger.	Louisa			1,000.00	1,000.00	50 00
August	18, 1900	C. R. Noble	James Head	Wayne		1,100.00	1,153.79	2,253.79	112.68
August	24, 1900	Mary A. Buttles	George W. Buttles	Des Moines			8,016.00	8,016.00	400.80
August	29, 1900	Julia L. Preston	Mary H. Carter	Clayton			7,794 72	7,794.72	389.74

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
August 29, 1900	C. R. Noble	James Head	Wayne					†1.31
August 29, 1900	Jessie Smith	Esther Dancer	Decatur			$ 2,000 00	$ 2,000.00	100.00
August 29, 1900	J. M. Hagaman and P. H. Queen	Alexander H. Landis	Delaware			260.93	260.93	62 91
August 31, 1900	J. S. Anderson and L. A. Collacott	Caroline A. Rice	Linn		$ 1,173 60		1,173 60	*60.37
September 4, 1900	Abraham Noe	Elizebeth Murboch	Iowa			1,802.80	1,802 80	90.14
September 6, 1900	George Weidrecht	George Sultzberger	Louisa					†16 75
September 6, 1900	William A. Thompson	Sarah E. Thompson	Linn					115 40
September 6, 1900	J. R. Allen	James McNiday	Wayne					115.84
September 7, 1900	H. W. Ross and J. H. Buck	Mary and Harvey Smith	Webster					103 41
September 8, 1900	James L. Johnson	Anne J. Flintegaarden	Winne-hiek			1,831.49	1,831 49	91.57
September 10, 1900	S. Y. Eggert	George Clark	Franklin					907.10
September 12, 1900	J. L. Giesler	Barbara Schneider	Muscatine			5,071.88	5,071.88	253 60
September 12, 1900	Rev. Clement Johannes	James Orth	Lee	$ 6,722.10			6,722.10	336.10
September 13, 1900	W. H. and Henry Wiese	Paul Wiese	Scott			1,000.00	1,000.00	50.00
September 14, 1900	William Wedeking	Christian Uhde	Sac					142.57
September 15, 1900	W. A. Hoyt	A. F. Stilwell	Fayette			500,.00	500 00	25 00
September 15, 1900	M. J. Diehl and S. F. Small	C. H. Jamison	Louisa		4,293.07		4.293.07	255.28
September 15, 1900	John Osmundson	Celia Oleson	Winnebago					380.21
September 17, 1900	Rev. Clement Johannes	James Orth	Lee					† 43 85
September 19, 1900	C. C. Wolf	Louisa Edick	Butler		904.35	3,597.34	4,501.69	225 49
September 19, 1900	Alfred Peirce	Susannah Cook	Franklin					† 1.45
September 21, 1900	T. S. Stonebraker	A. B. Downs	Van Buren					60 80
September 21, 1900	O. E. Doubleday	Sarah Proctor	Polk		8,125.00	1,476 92	9,601.92	480 10
September 22, 1900	Wm. A. Brownell	Mary Hill	Lee			5,805.44	5,805 44	290.27
September 27, 1900	Wm. A. Brownell	Mary Hill	Lee			1,000 00	1,000.00	50.00
September 27, 1900	A. I. McMartin	Elizabeth Manchester	Harrison	1,000.00			1,000 00	50 00
September 27, 1900	Richard Parker	James Parker	Jasper					244.26
September 28, 1900	H. Manners	Thomas Russell Cowden	Henry		950 00	1,256 89	2,206 89	110.35
October 1, 1900	John Finn	Charles Duffy	Winneshiek					*130.63
October 1, 1900	John Thompson	Eric Hanson	Allamakee			2,342.28	2,342.28	117 11
October 1, 1900	Paul Brorby, Clerk	Carrie Iverson	Chickasaw		1,153 20		1.153 20	57 66
October 3, 1900	Michael Rudman	Mary Coltman	Clinton		800 00	2,491.61	3.291.61	164.58
October 4, 1900	Jennie E. Day	John M. Day	Polk					*84 81
October 4, 1900	Laura J. Fox	Fanny E. Burr	Black Hawk			1,044 25	1,044 25	52 21

October	5, 1900	K. Thompson	Andrew Anderson	Winneshiek					
October	5, 1900	J. S. Crawford	Sarah Coltrane	Warren				1,679 85	83.99
October	5, 1900	J. A. McKinney	Mary J. T. Smith	Polk		3,700.00	185.37	3,885.37	194.27
October	6, 1900	W. S. Palmer	Isaac Pearce	Benton		10,450.00	5,143 35	15,593 35	779 67
October	8, 1900	W. M. Wevely	Lewis Gilbertson alias Lars G. Aarhus	Winneshiek		3,500.00		3,500.00	175 00
October	8, 1900	Bernhard Bracker	Peter Moeri	Allamakee	1,680.25			1,680.25	84 02
October	9, 1900	Laura J. Fox	Fanny E. Burr	Black Hawk					†5.17
October	9, 1900	A. Hurst	Charles F Stein	Jackson		8,400.00	9,289 04	17,689.04	884.00
October	10, 1900	W. S. Palmer	Isaac Pearce	Benton			1,060.00	1,060 00	53 00
October	11, 1900	William Rowley	Artha Linda Rowley	Sac		968.40		968.40	48 42
October	11, 1900	W. T. Rankin	Nancy J. McCrea	Cass		3,586.51		3,586.51	179.35
October	11, 1900	W. H. Crain	Joseph Simbric	Bremer		1,200.00	400 00	1,600 00	80.00
October	11, 1900	J. H. Louis	Adelia F. Cosgrove	Shelby					263.56
October	12, 1900	J. B Coulter	Amanda J. Coulter	Louisa		1,374 50	1,937.29	3,311.79	*167.80
October	15, 1900	R. E. Price	James Partch	Clayton		1,600.00	2,737.40	4,337.40	216.87
October	15, 1900	L. P. Tritschler	William Copping	Clinton					67.80
October	15, 1900	H. G. Dunwold	Mary Ann Burden	Black Hawk			11,026 47	11,026 47	551.32
October	16, 1900	J. H Leavitt	Theodore A. Jenny	Black Hawk			18,644.80	18,644.80	932.24
October	17, 1900	W. T Rankin	Nancy J. McCrea	Cass			1,000.00	1,000.00	*53.32
October	17, 1900	Henry Stensbeck	Helena Kleemann	Des Moines					52.81
October	18, 1900	A J. Morrison	T. M. Henderson	Warren		3,702 60		3,702.60	221.02
October	18, 1900	E. B. Piekenbrock	Bernhard Kohaus	Dubuque			2,781 21	2,781 21	163.74
October	19, 1900	James Chambers	Commodore Chambers	Muscatine		2,093.98		2,093.98	104.69
October	22, 1900	James Chambers	Commodore Chambers	Muscatine					†1.33
October	22, 1900	George T McNellis	William McNellis	Black Hawk				1,000.00	50.00
October	22, 1900	Bridget M. Fagan	Matthew Fogan	Clinton					197.23
October	23, 1900	J. B. Coulter	Amanda J. Coulter	Louisa			17 80	17.80	.89
October	23, 1900	Carl F. Hass	Mariah Westphal	Scott		1,100.00	3,935.38	5,035 38	251.72
October	24, 1900	W. H. Hickey	Jennie Hickey	Cherokee					252.03
October	25, 1900	Alex. Walker	Mary Evans	Keokuk					76.80
October	26, 1900	J. S. Crawford	Sarah Coltrane	Warren			26.00	26 00	1 30
October	27, 1900	T. A. Megeath	S D. Megeath	Pottawattamie			3,909.20	3,909.20	195 46
October	30, 1900	Louise Hoehn	Louisa Balschmitter	Scott					88.40
November	1, 1900	H. Donly	Serene Quinsland	Wright		750.00	2,481.83	3,231 83	*177 85
November	2, 1900	Gustav Schlegel	Edward Schlegel	Scott		7,500 00	62,260.50	69,700.50	3,488.02
November	2, 1900	John T Beckman	Lewis M. Smith	Des Moines					160 20
November	5, 1900	John C. Wood	Robert Dickson	Delaware					821 83
November	9, 1900	Bernardina Schroeder	G. H. Schroeder	Dubuque		5,100.00	27 55	5,127 55	256.37
November	13, 1900	Celeste Grosjean	Edward Maysenholder	Muscatine					94.20
November	14, 1900	Clem Falcon	Eleanora Barrett	Linn					665.00
November	15, 1900	John Urban	Jacob Scheuner	Iowa			1,262.64	1,262.64	63 13
November	17, 1900	E. C. Hull	Nancy Hull	Mahaska		1,200.00	2,716.87	3,916 87	195.84
November	17, 1900	B. W. Tabor	James Forrester	Buchanan	1,300 00			1,300 00	65 00
November	17, 1900	Bernardina Schroeder	G. H. Schroeder	Dubuque					†14 80
November	17, 1900	C. C. Priester and H. L. Jones	Charles Priester	Scott		5,700.00	9,167.00	14,867.00	743.35
November	20, 1900	Gustav Schlegel	Edward Schlegel	Scott			923.70	923.70	46 18
November	20, 1900	B. W. Tabor	James Forrester	Buchanan					†.52

TABLE No. 147—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR, OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personality.	Total.	Tax paid.
November 21, 1900	Dan McCarty	Mary Halpin	Buchanan		$ 7,756.85		$ 7,756.85	$ 387.80
November 22, 1900	H Donly	Serene Quinsland	Wright					†4.46
November 22, 1900	C. C. Priester and H. L Jones	Charles Priester	Scott			$ 863.00	863.00	78 28
November 23, 1900	Edith M Seymour and Leroy Rundell	Sarah E Seymour	Johns n	$ 500.00			500.00	25 00
November 26, 1900	W. H. Hickey	Jennie Hickey	Cherokee					†22 68
November 26, 1900	Harry Collipriest	Moses Collipriest	Jackson					15 00
November 27, 1900	F. M. Ely	Eva J. Youmans	Scott					287 50
November 28, 1900	R. W Hargrave	Patrick McCarthy	Marshall			2,471.24	2.471 24	123 72
November 30 1900	S. R. Burch	C C. Hinkley	Linn		2.734.85		2.734.85	137 65
November 30, 1900	Celia Foderburg	H. J. Kuelner	Crawford		4,175.30		4,175.30	220.65
December 1, 1900	I. P. Bowdish	Sarah A. Bowdish	Linn		4,485.15		4.485 15	224.25
December 1, 1900	A. E. Steffen and B. F. Aufderheid	August Steffen	Scott	1,000 00			1,000.00	50 00
December 3, 1900	Marcia Bruce	Charles C. Bruce	Dubuque	1,000.00			1,000 00	50 00
December 3, 1900	L C Hance	S. M. Morgan	Chickasaw		320 00	401 86	721.86	36 08
December 5, 1900	Barney Wessling	Casper Schneider	Carroll		839 12		839 12	*24 98
December 5. 1900	Henry Snakenberg	Fred Weiland	Keokuk		2.472.00	1,180 25	3,652.25	*197.94
December 5, 1900	Edith M. Seymour and Leroy Rundell	Sarah E. Seymour	Johnson					† 38
December 6, 1900	Peter C. Smith	Peter Strong	Jones					660.08
December 6, 1900	Joseph Kriz	Katharine Splichal	Linn			1,109 71	1,109.71	55.48
December 7, 1900	S. R. Burch	C C. Hinkley	Linn		102 60		102.60	5.13
December 7, 1900	J G Olmstead	W. B. Bentley	Polk	27,280.00			27,280.00	1,364.00
December 8, 1900	C. H Reinholdt and Geo Tank	Claus H. Mundt	Carroll			230 00	230.00	*11.86
December 12, 1900	A H. Heller	John H. Heller	Cherokee		3,450.75		3,450 75	*181.73
December 13, 1900	Mrs. C. L. F McConahy	F A. McConahay	Linn			941.44	941.44	*48 17
December 13, 1900	John Banderob	Hans Schlueter	Scott			1,258 19	1.258.19	62 90
December 14, 1900	I P Ohlsen	Peter Rasmussen	Ida		3,200.00	313 40	3 513.40	175 67
December 14, 1900	Dan McCarty	Mrs. Mary Halpin	Buchanan			1,000 00	1,000 00	50 00
December 14, 1900	P. J. Murphy	Cornelius Kelley	Muscatine					396.57
December 15, 1900	B M. Talbott	C. F. Schone	Poweshiek					477.75
December 17, 1900	I P Bowdish	Sarah A Bowdish	Linn					*3.68
December 17, 1900	S. R. Cross	Harriet S. Cross	Hardin		4,000.00	4,233.15	8,233 15	411 66

December 18, 1900	John Banderob	Hans Schlueter	Scott					†6.54
December 18, 1900	J. S. Anderson and L. A. Collacott	Caroline A. Rice	Linn		1,946 99		1,946 99	*.02.52
December 20, 1900	Nicholas Van Vliet and Jan Akkerman	Jan Akkerman	Marion			13,424 00	13,424 00	671.20
December 20, 1900	P. J. Murphy	Cornelius Kelly	Muscatine			1,020 00	1,020.00	51.00
December 20, 1900	Mrs. M. Wakefield	M. Wakefield	Cherokee	500.00			500 00	25.00
December 22, 1900	N. Van Vliet and Jan Akkerman	Jan Akkerman	Marion					†118 69
December 22, 1900	William Watson	Lucinda C. Watson	Dubuque				389.25	19.46
December 22, 1900	J. W. Carr	C. A. Finnigan	Poweshiek					95 16
December 24, 1900	B. H. Mallory	Orlina A. Cowell	Franklin			9,568 53	9,568.53	*570.00
December 24, 1900	Jacob Lambright	Bernard Monahan	Hardin		5,982 38		5,982.38	*312.61
December 24, 1900	Josephine M. Hoyt and M. E. Eastman	Rachel C. Low	Hancock		4,789.50		4,789.50	246 29
December 26, 1900	Thomas Keenan	James Mehan	Poweshiek					59 93
December 26, 1900	John V. Adkins	Andrew Redford	O'Brien		13,600.00	3,143 62	16,743 62	837.18
December 29, 1900	Joseph Gerards	Nicholas Gerards	Mills		1,800.00	5,081,88	6,881.88	366 23
December 29, 1900	Isaac Booth	Robert Booth	Muscatine					580.89
December 29, 1900	R. J. Reaney	Minerva Wolf	Louisa		1,000 00	2,093.04	3,093 04	*155 68
December 29, 1900	Charles Davison	Abner Davison	Scott	2,000.00			2,000 00	100.00
December 29, 1900	H. W. Holman	C. Z. Gardiner	Buchanan			700.00	700.00	35.00
December 31, 1900	P. W. Darling	Mrs. P. W. Darling	Benton		1,770 00	133.85	1,903 85	95 20
December 31, 1900	William E. Kyler	Josiah Kyler	Black Hawk				900 00	45.00
December 31, 1900	Alexander Scott	Thos. Boston Sharp Gibson	O'Brien		7,193 70		7,193 70	*360.00
January 2, 1901	C. J. Deacon	James Leghorn	Linn				6,315.52	315.78
January 2, 1901	J. H. Peters	Thomas Calderwood	Clinton		24,500.00	46,104 85	70,604 85	3,530 24
January 2, 1901	B. M. Talbott	C. F. Schone	Poweshiek					†8.52
January 2, 1901	Ed. K. Hurley	J. D. Clement	Louisa		1,680.00	2,008.21	3,688 21	184.41
January 4, 1901	A. F. Heeb	Katharine Heeb	Dubuque	2,000.00			2,000 00	100 00
January 4, 1901	H. M. Eicher, attorney	S. P. Coe	Washington					126 98
January 5, 1901	F. Furst	Margaret F. Wilson	Adair		14,306.93		14,306 93	*737 78
	Total			$133,348 52	$ 668,812 39	$1,179,391 99	$2,004,611.00	$ 121,404.63

* Includes interest. † Interest.

Table No. 148—Showing Receipts of Collateral Inheritance Tax from January 7, 1901, to June 30, 1901.

Collected by G. S. Gilbertson, Treasurer of State.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
January 8, 1901	D. E. Lyon	L. R. Brown	Dubuque					$ 5,215 93
January 8, 1901	H. E. Brown	Robert Fleming	Cerro Gordo		$ 1,206.72		$ 1,206 72	60 34
January 8, 1901	William A. Palmer	Amanda Wilson	Dubuque			$ 1,098 00	1,098.00	54 90
January 9, 1901	George R. Garfoot	John Garfoot	Black Hawk				246 22	12 31
January 9, 1901	A H. Starker	C. W. Grasshoff	Des Mones		435.00	1,768.09	2,203 09	110.15
January 11, 1901	Stephen Briggs	John Garton	Clinton					50 00
January 12, 1901	R. O. Watts and W. H. McCumber	George Watts	Bremer		911.25		911 25	45.56
January 12, 1901	Mrs. Frank Fiedler	Flora B. Graves	Wapello		5,535 00	3,270 00	8,805.00	440 25
January 14, 1901	H. E. Brown	Robert Fleming	Cerro Gordo					†2.20
January 16, 1901	William A. Palmer	Amanda Wilson	Dubuque			175.60	175 60	8 78
January 16, 1901	Holman & French, Attys.	Jacob H, Stoneman	Buchanan					37.50
January 16, 1901	John Port	Sarah Bossler	Scott		300.00	1,234.48	1.534 48	*87.75
January 17, 1901	A H. Starker	C W. Grasshoff	Des Moines					†2.14
January 18, 1901	John Port	Sarah Bossler	Scott					*8.60
January 18, 1901	Alexander Scott	Thos. Boston, Sharp Gibson	O'Brien					775.12
January 18, 1901	John Fitzpatrick	Rev. John Casey	Chickasaw		4,700.00		4,700.00	235.00
January 19, 1901	E. B Stiles	Davis Grange	Delaware			1,123 56	1,123.56	56.17
January 22, 1901	W. P. Whipple	Mrs. E. B. Spencer	Benton		15,465.00	15,371.53	30,836.53	1,541.82
January 25, 1901	Louis Hafner	William Hafner	Dubuque	$ 800 00			800 00	40.00
January 25, 1901	Hattie E. Rice	Richard C. Rice	Woodbury	500.00			500 00	25.00
January 28, 1901	T. N. Franklin	Milton Lynch	Shelby			758.50	758 50	*42 67
January 29, 1901	J. H. Martin, Jacob Ambrose and J. B. Franklin	Robert Watts	Bremer		1,200 00		1,200.00	60 00
January 29, 1901	Harriet C. Rahmiller	James Hall	Louisa		1,781.33	23 40	1,804 73	90 23
January 31, 1901	Bernhard Bracker	Peter Moeri	Allamakee			490.40	490.40	*25.07
January 31, 1901	R. W Hargrave	Patrick McCarthy	Marshall					5.72
February 1, 1901	Ottmann Diekhoff	Luppo Goemann	Grundy		1,600.00	506.64	2.106 64	*126 53
February 8, 1901	C. B. Hatten, clerk	G. S. McCaffree	Fremont		3,232.23		3,232 23	161.61
February 8, 1901	Ella B. Spencer, Wm. Gillies and F. S. Spencer	Richard Spencer	Des Moines	1,000 00			1,000.00	62 20
February 13, 1901	Clifford Jones	E. P. Lawrence	Winneshiek		1,386.48		1,386.48	*70 00
February 13, 1901	Ficke & Ficke, attorneys	William Morgan	Scott	4,300.00			4 300.00	215.00
February 14, 1901	E. P. Webster	George Hill	Woodbury		1,404.13		1,404 13	80.20

February	16, 1901	Stephen Briggs	John Garton	Clinton			1,773.50	1,773 50	88.67
February	18, 1901	M. J. and C. J. O'Keefe	John O'Keefe	Black Hawk	800.00			800.00	40 00
February	19, 1901	Thomas Wallace	James F. Donahue	Wright					56.47
February	21, 1901	Nicholas Freeburg	Mary E. Pritchard	Floyd	7,300.00			7,300 00	*109.73
February	23, 1901	Wm. Schippmann	Fred Sindt	Ida			1,393 41	1,393 41	*80.30
February	23, 1901	J. W. Benson	Lurena Benson	Tama		1,533 00	23.50	1,556 50	77 83
February	25, 1901	J. H. Branch and R. Scott.	Joseph P. Butterfield	Iowa		6,160.00		6,160.00	348 18
February	26, 1901	John M. Love	James L. Love	Polk					510.23
February	28, 1901	Nicholas Freeburg	Mary E. Pritchard	Floyd	400 00			400.00	*22 10
February	28, 1901	Joseph H. Ford	Joshep H. Ford, Sr.	Davis					*199.05
March	1, 1901	Narcissa J. Crawford	R. C. Crawford	Des Moines		8,589.37	3,449 08	12,038 45	*608.74
March	4, 1901	Conrad Kuebler	W. J. McLaughlin	Clinton	10,213.20			10.213 20	*513 69
March	7, 1901	Harry White	Joseph Schumanski	Chickasaw				5,821.07	291.05
March	7, 1901	G. W. Williams	William Larew	Henry		1,155.00	2 4 66	1,269.66	68 48
March	11, 1901	George D. Young	Louis Matthews	Tama		300.00	2,308.35	2,608 35	*146 94
March	15, 1901	John Burns	Bridget Lane	Clinton	700.00			700 00	35.00
March	15, 1901	J. J. Dietz	John C. Dietz	Johnson		7,400.00	4,708.15	12.108.15	*633.65
March	16, 1901	R. M. Gteen	Martha H. A. Nealley	Des Moines				18,841 24	970 50
March	18, 1901	Hans Brandt	Christiana Brandt	Scott		3,000.00	1,742.08	4,742.08	*243 46
March	21, 1901	J. B. Zigrang	Kate Zigrang	Dubuque			1,218.18	1,218 18	*61.53
March	21, 1901	Elizabeth C. and Olive Budd	Job J. Budd	Black Hawk	200.00			200.00	10.00
March	22, 1901	W. H. Crain	Joseph Simbric	Bremer					43 94
March	23, 1901	A. J. Grimes	Rowland Todd	Wright		150 00		150 00	7.50
March	25, 1901	Elias Rowland and Geo. R. Hunter	Levi Rowland	Lyons, Iowa, Jasper, Crawford, Sioux and Pottawattamie		27,155.83		27,155.83	1,357.80
March	25, 1901	Wm. A. Schilling and Henry P. Nehl	Elizabeth Nehl	Chickasaw		1,065.00	1,578.74	2.643 74	132.18
March	27, 1901	Louis Troub	Magdalena, Kuntz	Dubuque			2,969.29	2,969 29	148 46
March	28, 1901	Edmund Jaeger	Dorothea Barth	Lee		2,000 00		2,000.00	100.00
April	1, 1901	Lucy A. Luckenbill and J. R. Flynn	William H. Flynn	Delaware		4,200.00	14.67	4,214 67	210.73
April	1, 1901	F. L. Goeldner, attorney	David J. McMurray	Keokuk		3,300.00	584.50	3,884 50	194 22
April	1, 1901	Collins & Forbes, attorneys.	Maurice O'Connor	Worth					260.34
April	2, 1901	W. W. Sanborn	John Clarken	Chickasaw		2,724.02		2,724.02	136.23
April	3, 1901	Joseph L. Bicknell	George H. Dickerman	Cerro Gordo		9,600.00		9,600 00	480 00
April	4, 1901	J. C. French	Nancy Russell	Jasper		1,450.00	852.19	2,302.19	115 11
April	5, 1901	W. W. Shroyer	Solomon Shroyer	Winneshiek					40 43
April	5, 1901	H. G. Goldschmit	John Goldschmidt	Scott			6,548.60	6,548.60	327 43
April	6, 1901	Mathias Moes	Nicholas Moes	Dubuque			1,652 20	1,652.20	82 61
April	8, 1901	Mary Newell	John Newell	Lee		325.00	5,883.11	6 208 11	*349 24
April	8, 1901	P. Roddewig & C. N. Voss	Mathias Frahm	Scott	26,074.00			26,074.00	*1,410,30
April	10, 1901	Samuel Hulne	Martha Howard Black	Henry		1,900.00	9,925.43	11,825.43	*637.88
April	10, 1901	P. H. Hoop	Thomas M. Ewell	Fremont			2,325 45	2,325 45	116 27
April	12, 1901	E. S. Todd	Mary A. Todd	Louisa		1,656 02		1,656.02	*83.80
April	12, 1901	Mary A Moran	Margaret A. Moran	Jasper		4,281.19		4,281.19	214 06
April	13, 1901	F. M. Belknap	Thomas O. Hines	Jones		3,621.60		3,621.60	181.08

TABLE No. 148—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest.	Real estate.	Personality.	Total.	Tax paid.
April 13, 1901	Israel Pelky	Edwin Mills	Jones			$ 4,414.14	$ 4,414.14	$ 220.71
April 13, 1901	W. S. Nelson	John Haney	Wayne		$ 3,000.00	52.55	3,052.55	152.43
April 13, 1901	H. W. Graves	W. H. Graves	Delaware	$ 500.00			500.00	*29.42
April 17, 1901	Arthur Reynolds	J. W. Crampton	Polk		37,972.63		37,972.63	*2,048.86
April 17, 1901	A. H. Gale	Fred Fish	Cerro Gordo		1,491.45		1,491.45	*76.57
April 19, 1901	David Neidigh	David C. Neidigh	Buchanan		3,000.00	5,499.79	8,499.79	*427.86
April 20, 1901	Dunham, Norris & Stiles	Mary T. Minkler	Delaware	105.00			105.00	5.25
April 22, 1901	William Stratton	Catherine Garey	Dubuque		200.00	1,300.00	1,500.00	*81.00
April 22, 1901	M. R. Higby	C. N. King	Humboldt		1,360.00	1,577.40	2,937.40	*152.74
April 22, 1901	H. F. Arnold	Mary Glitcher	Delaware		800.00	1,096.87	1,896.87	*101.78
April 23, 1901	Roxanna C. Cowles & Anna C. Rice	Stephen Caldwell	Pottawattamie		90,353.00	22,551.92	112,904.92	5,645.25
April 26, 1901	Agnes Reilley	Gregory Reilley	Hancock			1,363.73	1,363.73	68.21
April 27, 1901	H. W. Klindt	Margaretha Ott	Scott		7,782.79		7,782.79	389.14
April 27, 1901	J. R. Anderson	N. Bowen	Taylor		2,350.00	48.25	2,398.25	*125.95
April 30, 1901	R. L. Gallagher	Hannah J. Gallagher	Tama		3,401.78		3,401.78	170.09
May 1, 1901	F. G. Bryner	Rebecca Cozad	Benton		4,800.00	612.15	5,412.15	*273.28
May 3, 1901	John P. O'Brien	Nicholas O'Brien	Howard			3,019.47	3,019.47	150.97
May 3, 1901	Sheldon A. Foote	Romelia Maria Burnham	Butler	500.00			500.00	25.00
May 8, 1901	Ellen Evans	Evan M. Evans	Montgomery					*9.05
May 8, 1901	Ed. L. Jones	Mary Toms	Wright		6,451.21		6,451.21	*347.31
May 11, 1901	J. C. Barrett, clerk	Ralston H. Sanders	Keokuk				1,165.94	58.20
May 13, 1901	Abraham Pfander	Harry Brown	Page		7,200.00	93.32	7,293.32	*366.20
May 14, 1901	Frank Leimkuehler	Charles Schulte	Muscatine		6,224.00	8,709.00	14,933.00	746.65
May 15, 1901	O. P. Miller	Levi Miller	Marion		196.63	1,821.10	2,017.73	*109.63
May 16, 1901	A. Ashdown	Joseph Wilson	Monona		1,240.00	2,529.39	3,769.39	*237.56
May 17, 1901	Fred O. Black	Marx E. Block	Muscatine			2,866.27	2,866.27	143.31
May 18, 1901	Jas. and Joseph McCreery	Sarah A. McAtavey	Greene		1,600.00		1,600.00	80.00
May 18, 1901	Henry Humphry	W. G. Hallock	Pottawattamie		350.00		350.00	17.50
May 20, 1901	W. R. McClintock	Elisabeth Hayden	Page		3,750.00	494.66	4,244.66	*233.55
May 21, 1901	John Sadler	T. F. Burke	Clinton				11,149.52	557.47
May 22, 1901	W. P. Whipple	Mrs. E. B. Spencer	Benton					179.41
May 22, 1901	J. W. Coppock and W. H. Duke	Reuben Mills	Clarke		4,800.00	9,137.73	13,937.73	*708.85
May 22, 1901	A. W. Miller, clerk	Elizabeth Pope	Henry		1,455.80		1,455.80	*73.67
May 23, 1901	John E. Pritchard	Daniel E. Pritchard	Montgomery		4,945.62		4,945.62	*261.78

May	25, 1901	Samuel Worth	R. L. Johnston	Jasper		5 050.60		5,050.60	*255.39
May	27, 1901	B. H. A Henningson	Martin Ingwerson	Clinton		1,450 00	7,626.65	9,076.65	453.83
May	27, 1901	J. P Cruikshank	Alexander Waymack	Lee			1,299.49	1,299.49	*71 80
May	28, 1901	George Howard and J. M. Johnston	W. A Whitlow	Van Buren		1,350.00	784 96	2,134 96	*108.53
May	28, 1901	E. B. Ruckman	Rachel A. R. Rinehart	Marion			1,739 82	1,739 82	*87 19
May	29, 1901	A. P. Doe	Charles C. Leslie	Scott			1,500 00	1,500.00	75 00
May	29, 1901	Wm. M. Clark	Helen Leslie	Scott			142 50	142 50	7 13
May	29, 1901	Geo. E. Draper	Riley Keeler	Fremont		6,190 00	3,850.99	10,040 99	502.04
May	31, 1901	Wm. A. Saunders	William G. Saunders	Henry		24,500.00	27,121 03	51,621.03	*2,615.47
May	31, 1901	G. N. Swan, Vice Consul	Albert Samson	Boone		800.00		800.00	*48.36
June	1, 1901	Catharine Kortenkamp	Michael Crotty	Delaware		3,600.00	5,400.00	9,000.00	450 00
June	5, 1901	J. W. Gorham	Rebecca Deal	Henry				3,048 60	*222.00
June	7, 1901	Geo. W. Herr	Levi Herr	Cedar		9,177 14		9,177 14	458.85
June	7, 1901	B. H. Smith	Joseph Satterthwaite	Muscatine			2,466.95		123 34
June	7 1901	Moses Herrick	Mary M. Herrick	Palo Alto			2,629 88	2,629.88	*133.29
June	8, 1901	J F Smith	Emily R Courtright	Lee		5,000.00	8.62	5,008 62	250.43
June	8, 1901	D. H Ballard	Jane A. Chilcote	Washington			24,823.11	24,823.11	1,241.30
June	11, 1901	John Riley	William Fox	Fayette		800.00	2,298 84	3,098 84	*156 95
June	11, 1901	J. F. Sanborn	J. H. Mahon	Warren		1,500.00	464 09	1,964 09	*101.10
June	11, 1901	Ernest E. Hart	D. C. Bloomer	Pottawattamie		10,540 97		10,540.97	*529.05
June	11, 1901	G H. Russell	Francis G. Boyd	Clinton	859.00			859 00	42.95
June	12, 1901	C. C Clark	T. W. C. Jaggar	Des Moines			3,084 55	3,084.55	154.23
June	12, 1901	I. S Boles	S A. Boles	Guthrie	600 00			600 00	30 00
June	13, 1901	G. W. Parsons	W. H Parsons	Warren			6,177.22	6,177 22	308 85
June	15, 1901	Randolph Payne	Daniel Whitney	Plymouth		9,104 00	186.11	9,290 11	469.86
June	15, 1901	E. F. Jockheck	George A. Mische	Muscatine	300.00			300 00	15 00
June	15, 1901	Clara Sanxay	James P Sanxay	Johnson		2,100.00		2,100 00	105.00
June	21, 1901	E E. Dent	G. W. Shelton	Wayne				8,501.00	425.05
June	22, 1901	W. H. Sanderson and H B. Barker	John F Saunderson	Van Buren					1,281.52
June	22, 1901	Diana Stephens	Josiah Davis	Wayne		6 000 00	2,422 40	8,422.40	421.12
June	24, 1901	Marna Murrow	Grover Montgomery	Polk		2,691.66	494.41	3,186.07	*166.20
June	24, 1901	Thomas Homer and O. H. Russell	William K. Johnson	Lee		1,800.00	45,644.28	47,444 28	2,372.21
June	28, 1901	E. P McEvoy and F. Hagen	Jane Ann Daugherty	Palo Alto		1,600 00	3,684 99	6,284.99	*355 10
June	28, 1901	W. J. Sloan	Martha Sloan	Linn			1,737 91	1,737 91	86 89
		Total			$57,056 20	$418,702.45	$289,503.83	$813,169.12	$49,649 40

* Includes interest. † Interest.

Table No. 149—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax, from July 1, 1899, to December 31, 1899.

By John Herriott, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	FEES. Legal services.	FEES. Total.
July 1, 1899	C. G Saunders	Pottawattamie	Joel Eaton	$ 20.00	$ 2.00	.....	$ 2 00
July 1, 1899	Charles C Clark	Des Moines	Margaret Moss	356 67	20 00	$ 10.70	30 70
July 5, 1899	O. C. Meredith	Jasper	Sarah H. Webster	444 61	20.00	.....	20 00
July 5, 1899	Clymer A. Coldren	Muscatine	Samuel Satterthwaite	175.00	17.50	.....	17.50
July 10, 1899	H. F. Arnold	Delaware	R. Rheinard Kahmer	195.34	19 53	.....	19 53
July 14, 1899	C E. Ransier	Buchanan	Caroline McGarry	38.64	3 86	.....	3.86
July 14, 1899	Miles W Newby	Sac	Ferdinand A. Rabe	153 50	15 35	.....	15.35
July 17, 1899	H. F Schultz	Buena Vista	Charles F Quirk	688.00	20.00	.....	20.00
July 21, 1899	Clymer A. Coldren	Muscatine	Jacob Van Doren	290.28	20 00	.....	20 00
July 22, 1899	W. T. Chantland	Webster	Jane Hedien	301.88	20 00	.....	20.00
August 7, 1899	W. T. Chantland	Webster	John A. Nelson	65 08	6 50	.....	6.50
August 7, 1899	Julius Lischer	Scott	Henning Holler	425 88	20.00	.....	20.00
August 9, 1899	O C. Meredith	Jasper	Isabelle Exline	173.00	17.30	.....	17 30
August 21, 1899	George W. Lafferty	Mahaska	John Scott	197.08	19.71	.....	19 71
August 25, 1899	H. P Harcock	Fayette	John Steiner	51 77	5 18	.....	5 18
August 28, 1899	N. Willett	Winneshiek	Andrew Ellestad	32 31	3.23	.....	3.23
August 28, 1899	F. F. Faville	Buena Vista	Mina Mark	108 66	10 87	.....	10.87
September 1, 1899	Henry Michel	Dubuque	Eugene Rhuellier	89 45	8.95	.....	8 95
September 5, 1899	George A. Jeffers	Plymouth	Bernard Post	384 47	20.00	.....	20.00
September 9, 1899	F. M. Malsberry	Louisa	Robert Marshall	312 88	20.00	.....	20 00
September 14, 1899	T. M. Davidson	Clayton	John Becker	113.67	11.37	.....	11.37
September 15, 1899	J. E. Craig	Lee	Abbie H. Sawyer	229.43	20.00	.....	20 00
September 16, 1899	George A. McIntyre	Butler	Rickes Tellingheusen	40 35	4 03	.....	4 03
September 16, 1899	T. M. Davidson	Clayton	Samuel H Buck	50 00	5 00	.....	5 00
September 20, 1899	H. H. Stilwell	Allamakee	Adolph Ruggemier	183 00	18 30	.....	18 30
September 20, 1899	W L. Livingston	Wayne	Lucinda J. Smith	83.21	8 32	.....	8.32
September 20, 1899	J. Y. Hazlett	Bremer	Sarah M. Taylor	147.50	14 75	.....	14 75
September 21, 1899	J. R. Hanley	Muscatine	Joseph Frank	92 37	9.24	.....	9.24
September 25, 1899	T. M. McAdam	Henry	Elizabeth C Buffington	5.00	.50	.....	.50
September 26, 1899	C. G. Saunders	Pottawattamie	C. H. Brown	101 12	10 11	.....	10 11
September 26, 1899	George W. Baker	Decatur	James Garrett	21 97	2 20	.....	2.29

September	29, 1899	William T. Chantland	Webster	Margaret Donovan	75.00	7 50		7.50
October	24, 1899	T. M. Davidson	Clayton	Mary Winkels	28 98	2 90		2 90
October	24, 1899	S B. Reed	Black Hawk	David Emmett	258.07	20 00		20 00
October	24, 1899	B. F. Cummings	Marshall	George W. Anderson	91.75	9.18		9.18
October	24, 1899	H. P. Hancock	Fayette	Thomas Mansell	188.95	18 90		18 90
October	24, 1899	O C. Meredith	Jasper	Kate Moran	158.38	15 84		15 84
October	24, 1899	William Wilbraham	Howard	Thomas Evans	247.70	20.00		20.00
October	24, 1899	D H. Payne	Davis	William M Young	326.00	20.00		20.00
October	24, 1899	Henry Michel	Dubuque	Albert R. E Rurz	126 15	12 62		12.62
October	27, 1899	J. M. Grimm	Linn	James Marshall	128.48	12 85		12.85
October	28, 1899	H. F. Arnold	Delaware	Perry Sisson	465.48	20.00		20.00
October	30, 1899	H. P. Hancock	Fayette	Edward H. Flynn	319.25	20.00		20.00
October	30, 1899	H. F. Arnold	Delaware	Elizabeth Boyce	42.00	4 20		4.20
November	1, 1899	O. C. Meredith	Jasper	John McKittrick	205.30	20.00		20.00
November	2, 1899	Henry Michel	Dubuque	John Osthoff	85 99	8.60		8.60
November	10, 1899	J E. Craig	Lee	George Fullenkamp	316 41	20.00		20.00
November	11, 1899	Owen Lovejoy	Greene	B. F Roberts	140 98	14.10		14.10
November	11, 1899	E. G Albert	Greene	B. F. Roberts			4.23	4.23
November	13, 1899	Henry Michael	Dubuque	John Miehle	154 33	15.43		15 43
November	13, 1899	A B, Lovejoy	Mitchell	Betsey Nelson	17.80	1 78		1 78
November	14, 1899	C. C. Clark	Des Moines	Lucia G. Cook	82.35	8 24		8.24
November	14, 1899	James Carroll	Mahaska	Levi Stewart	338.39	20.00		20 00
November	18, 1899	C. H George	Clinton	Sarah Elizabeth White	135.72	13.57		13 57
November	18, 1899	Robt. W Olmstead	Sioux	Barntje Vanderzwaag	59.59	5.96		5.96
November	20, 1899	Julius Lischer	Scott	Hugo V. Freyburg	971.85	20.00		20 00
November	21, 1899	Robt M. Bush	Clay	A. J Modig	247.01	20.00		20 00
November	21, 1899	Frank F. Fuller	Ringgold	Mary A. Day	143.50	14 35		14.35
November	21, 1899	C. C. Clark	Des Moines	Virginia Shelton	231 03	20 00	6 93	26.93
November	23, 1899	C C. Clark	Des Moines	Mercy Lewis	20 27	2 03		2.03
November	24, 1899	Charles M Ducher	Johnson	Maria D Heinhold	170.52	17.05		17.05
November	25, 1899	C. H. George	Clinton	Sarah Elizabeth White	5 18	.52		.52
November	25, 1899	George A McIntyre	Butler	M. E. Fisher	335.75	20 00	10 07	30.07
November	28, 1899	George A. McIntyre	Butler	M. E. Fisher	10.23		.30	.30
December	4, 1899	J. M. Grimm	Linn	Catherine Hess	13 45	1.35		1.35
December	4, 1899	J. M. Grimm	Linn	Philip Hess	65.35	6.54		6.54
December	4, 1899	A. J. Jordan	Jefferson	J. S. Dole	545.87	20.00		20.00
December	7, 1899	James A Howe	Polk	Edward C Smith	33.04	3 30		3.30
December	7, 1899	John McLennan	Polk	Edward C. Smith			.99	.99
December	8, 1899	Henry Mitchel	Dubuque	Lydia M. Vibber	564.32	20 00		20.00
December	9, 1899	B. F. Cummings	Marshall	R. E. Bloomfield	138.12	13.81		13.81
December	14, 1899	J. M. Wilson	Appanoose	Arabella Sloss	150.00	15.00		15 00
December	14, 1899	B. F. Cummings	Marshall	R. E. Bloomfield	3 28	.33		.33
December	15, 1899	C M Ducher	Johnson	Robert Lyon	115.47	11.55		11.55
December	16, 1899	M. E. Geiser	Chickasaw	James Casey	45.00	4.50		4.50
December	19, 1899	J. M. Grimm	Linn	Philip Hess	1.16	.12		.12
December	19, 1899	J. M. Grimm	Linn	Catherine Hess	1.00	.10		.10
December	19, 1899	C M. Ducher	Johnson	Agnes Grissel	15.14	1.51		1.51
December	21, 1899	W. T. Chantland	Webster	N. H. Hilton	50.00	5 00	1.50	6.50
December	21, 1899	James Carroll	Mahaska	George C. Morgan	11.66	1.17		1.17

TABLE No. 149—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	FEES. Legal services.	FEES. Total.
December 22, 1899	J. Y. Hazlett.	Bremer.	Mary J. Diamond	$ 154.93	$ 15.49	$ 4 65	$ 20 14
December 22, 1899	James Carroll	Mahaska	Thomas Thompson	288.47	20 00	.....	20.00
December 23, 1899	M. W Herrick	Jones	George Snowden	220.25	20.00	.....	20.00
December 23, 1899	H. P. Hancock	Fayette	Henry Moritz	135 31	13 53	.....	13.53
December 27, 1899	H. P. Hancock	Fayette	Thomas Mansel	29 44	1.10	Bal. on $20	1.10
December 27, 1899	H. P. Hancock	Fayette	Mary S. Holton	106.20	10.62	.....	10.62
December 30, 1899	S. B. Reed	Black Hawk	Martin N. Dayton	235.00	20.00	.....	20.00
December 30, 1899	B. B. Foster	Calhoun	Adam Van Valkenburg	46.51	4 65	.....	4.65
December 30, 1899	James A. Howe	Polk	Edward C. Smith	1.90	.19	.....	.19
December 30, 1899	Julius Lischer	Scott	M. E. Manderville	350 43	20.00	.....	20.00
	Total			$15,132 62	$ 1,060.37	$ 39.37	$1,099 74

Table No. 150—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax from January 1, 1900, to January 5, 1901.

By John Herriott, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	Legal services.	Total.
January 4, 1900	A. W. Enoch	Wapello	Amelia Parks	$ 30 00	$ 3.00	$ .90	$ 3.90
January 6, 1900	E. E. Bowen	Dubuque	Michael Haggerty	200.00	20 00		20 00
January 6, 1900	F L. Goeldner	Keokuk	Charles Macauley	283 80	20.00		20.00
January 11, 1900	R. F. Cummings	Marshall	George W. Anderson	2 60	.26		.26
January 11, 1900	W. O Clemans	Linn	Joseph S Butler	165.00	16 50		16.50
January 19, 1900	John McLennan	Polk	William H Gilcrest	7,274 33		150.00	150.00
January 19, 1900	James A Howe	Polk	William H Gilcrest		20.00		20 00
January 19, 1900	W. O Clemans	Linn	Ella Barringer	98.50	9 85		9 85
January 20, 1900	J. M. Grimm	Linn	James Leghorn	643 74	20 00		20.00
January 25, 1900	C. G Saunders	Pottawattamie	Solomon Mayer	230.88	20.00		20.00
January 27, 1900	Henry Michel	Dubuque	Asenath Elliott	215.00	20.00		20.00
January 29, 1900	Charles E. Ransier	Buchanan	Fred C. Woodworth	125.00	12 50		12 50
January 29, 1900	George W. Baker	Decatur	Mollie B. O'Neal	300 00	20.00		20 00
January 29, 1900	J. R. Hanley	Muscatine	A. M Winn	707.94	20 00		20 00
January 29, 1900	J. W. Hallam	Woodbury	Richard C. Rice	12 50	1.25		1.25
January 29, 1900	J. W. Hallam	Woodbury	Richard C. Rice	12.50	1.25		1 25
January 31, 1900	J. M. Grimm	Linn	Charles J. Blockert	25.00	2.50		2.50
February 1, 1900	Charles E. Ransier	Buchanan	Fred C. Woodworth	1 56	.16		.16
February 2, 1900	C. G Saunders	Pottawattamie	Josiah Danforth	1,644.14	20.00		20 00
February 6, 1900	C. C. Clark	Des Moines	John Graham	236.24	20.00		20 00
February 7, 1900	T M. Davidson	Clayton	Edwin R Barron	356.65	20.00	10.70	30 70
February 7, 1900	C. O. Boling	Cedar	Thomas Tucker	60.45	6.05		6.05
February 7, 1900	C. O. Boling	Cedar	James Tucker	78.88	7 89		7 89
February 7, 1900	H H. Stilwell	Allamakee	Nels J. Skeim	202.34	20 00		20 00
February 10, 1900	C. O. Boling	Cedar	Thomas Tucker	1 58	.16		.16
February 10, 1900	C. O. Boling	Cedar	James Tucker	1.65	.16		.16
February 13, 1900	T. M. Davidson	Clayton	Edwin R. Barron	102.37		3.07	3 07
February 13, 1900	W H. Killpack	Pottawattamie	Daniel Eicher	674.05	20.00		20.00
February 15, 1900	M. W Herrick	Jones	George W. Lovell	16,000 00		150 00	150.00
February 15, 1900	M. W. Herrick	Jones	Joseph B. Smalley	97.91	9.79		9 79
February 15, 1900	M. W. Herrick	Jones	Angelina Williams	46.25	4.62	1 39	6.01

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	Legal services.	Total.
February 16, 1900	A. B. Lovejoy	Mitchell	M. D. Cutler	$ 400 00	$ 20.00		$ 20 00
February 16, 1900	E. H. Lundy	Hardin	Julius Terril	120.39	12.04		12 04
February 19, 1900	Vincent Zmunt	Johnson	S. W. Payne	7 54		.23	.23
February 19, 1900	E. G Albert	Greene	Michael Prendegast	69 86	6 99		6 99
February 19, 1900	S. W. Brookhart	Washington	Mrs. L. W. Thompson	185.13	18.51		18.51
February 20, 1900	William T. Chantland	Webster	Peter Nielson	62 74	6.27		6.27
February 21, 1900	M W. Herrick	Jones	Angelina Williams	52 50	5 25	1.57	6.82
February 23, 1900	Thomas McCulla	Cherokee	Sylvester Bennett	26 95	2.69	.81	3 50
February 23, 1900	S. B. Reed	Black Hawk	John S Holmes	61.14	6 11		6 11
February 23, 1900	A. W. Swett	Emmet	David Duncan	133.00	13.30	3.99	17.29
February 26, 1900	Julius Lischer	Scott	Sarah L. Krum	95.90	9.59		9.59
February 27, 1900	C. O Boling	Cedar	Thomas Tucker	51.22	5.12		5 12
February 27, 1900	C. O. Boling	Cedar	James Tucker	51.27	5.13		5.13
February 28, 1900	S. B. Reed	Black Hawk	John S. Holmes	50 00	5.00		5 00
February 28, 1900	George A. McIntyre	Butler	James E. Hunter	109.45	10 94	3.28	14 22
March 1, 1900	Julius Lischer	Scott	Sarah L. Krum	50 00	5.00		5.00
March 1, 1900	W. H. Killpack	Pottawattamie	Jennie L. Keniston	281.66	20.00	8 45	28 45
March 3, 1900	W S. Kenyon	Webster	Orvilla Midlam	50 00	5.00		5.00
March 3, 1900	Vincent Zmunt	Johnson	S. W. Payn	50.00		1.50	1.50
March 3, 1900	C. T. Hardinger	Clarke	Martha S. Howe	855.25	20.00		20.00
March 5, 1900	A T. Oelrich	Carroll	Claus Mundt	129.45	12.94	3 88	16.82
March 6 1900	John McLennan	Polk	W. V. Williams	417.59		12 53	12 53
March 6, 1900	James A. Howe	Polk	W. V. Williams		20.00		20.00
March 6, 1900	A. W. Swett	Emmet	David Duncan	9 87	99	30	1 29
March 7, 1900	J. E Craig	Lee	John C. Weaver	741.58	20.00	22.25	42.25
March 8, 1900	R. Shaw Van	Crawford	James Briody	200.03	20.00		20.00
March 8, 1900	Charles C. Clark	Des Moines	Louis Rabenstein	1,262.79	20.00		20.00
March 10, 1900	John McLennan	Polk	W. V. Williams	52.59		1 58	1.58
March 10, 1900	Julius Lischer	Scott	George P. McClelland	1,873.90	20.00		20.00
March 12, 1900	Charles E. Ransier	Buchanan	Fred C. Woodworth	16 04	1 66	.50	2.16
March 12, 1900	Henry Michel	Dubuque	Susana Kistler	237.47	20.00		20 00
March 13, 1900	Frank F. Fuller	Ringgold	Louis Weiss	502.76	20 00		20.00
March 13, 1900	George A. McIntyre	Butler	M. E. Fisher	50.00		1.50	1 50
March 16, 1900	George A. McIntyre	Butler	James E. Hunter	50.00	5 00	1.50	6 50
March 16, 1900	W. S. Kenyon	Webster	Orvilla Midlam	91.94	9.19		9 19
March 17, 1900	Charles M. Dutcher	Johnson	Sarah F. Ransom	50.00		1 50	1.50

March	20, 1900	George A. McIntyre	Butler	Patrick McCormick	203.15	23.00		23.00
March	21, 1900	Thomas McCulla	Cherokee	Mary Holmes	7.94	.79	.24	1.03
March	21, 1900	William T. Chantland	Webster	Peter Nielson	66 58	6.66		6 66
March	22, 1900	D. G. Sutherland	Page	Moses Kreps	132.23	13.22	3 97	17.19
March	23, 1900	C. C. Clark	Des Moines	Martha A. Gilbert	62.50	6.25		6.25
March	24, 1900	James A. Howe	Polk	John M. Day.	441.37	20.00		20.00
March	24, 1900	John McLennan	Polk	John M. Day.			13.24	13.24
March	24, 1900	W. L. Converse	Howard	Charles Nelson Flagler	649 29	20.00	19 48	39.48
March	27, 1900	Charles M. Dutcher	Johnson	Sarah F. Ransom	12 48		.37	.37
March	30, 1900	E. G Albert	Greene	Michael Pendergrast.	118.53	11.85		11.85
March	31, 1900	D. J. Vinje	Story	Christina Birkeland	5 70	.57		.57
March	31, 1900	N. Willett	Winneshiek	Eliza M. Wheelock	72.50	7.25		7 25
April	2, 1900	C. C. Clark.	Des Moines	Martha A Gilbert	50 00	5.00		5 00
April	3, 1900	C. H. George	Clinton	Thomas McHale	317.05	20.00	9.51	29 51
April	3, 1900	Julius Lischer	Scott	Chris. Toerring	95 00	9.50		9.50
April	4, 1900	M. W Herrick	Jones	Angelina Williams	22 64	2 26	.68	2.94
April	4, 1900	D. G. Sutherland	Page	Elias Bergstrom	194.57		5.84	5.84
April	4, 1900	C. A. Coldren	Muscatine	Hannah Schofield	90 00	9 00	2 70	11.70
April	5, 1900	N. Willett	Winneshiek	John Fisher	1,581 58	20 00		20.00
April	7, 1900	Charles C. Clark	Des Moines	Traugutt Voelkel	30 33	3.03		3.03
April	9, 1900	C. I. Sharks	Boone	John W. McMechan	680 91	20.00	20.43	40.43
April	9, 1900	George A. McIntyre	Butler	James E. Hunter	19 15	1 91	.57	2.48
April	10, 1900	C. A. Coldren	Muscatine	Thomas F. Wiles	159 24	15 92		15 92
April	11, 1900	George W Lafferty	Mahaska	Isabella Higgins	99 46	9 95		9.95
April	11, 1900	A. E Cook	Mills	Mary Ann Mathers	237.55	20.00		20 00
April	12, 1900	W. O. McElroy	Jasper	Jacob Trevits	151 10	15.11		15.11
April	13, 1900	M W. Herrick	Jones	Levi G. Hildreth	897 08	20.00		20 00
April	13, 1900	Julius Lischer	Scott	Paul Niese	5,840.99	20 00		20 00
April	14, 1900	R. W. Pugh	Iowa	John Blythe, Sr.	25.00	2.50		2 50
April	14, 1900	S. W. Brookhart	Washington	Thomas Maxwell	200 00	20.00	6.00	26 00
April	14, 1900	N. Willett	Winneshiek	Eliza M. Wheelock	50.00	5.00		5.00
April	16, 1900	C. C. Clark	Des Moines	Prangutt Voelkel	1.07	.11		.11
April	16, 1900	C. I. Sparks	Boone	John W. McMechan	4 53	.13		.13
April	18, 1900	O C Meredith	Jasper	Almarine Hollen	311.85	20 00		20.00
April	19, 1900	M. W. Herrick	Jones	Geo Stuhler	25.35	2 53		2.53
April	20, 1900	M. J. Tobin	Benton	Margaret Remer.	249.20	20.00		20.00
April	20, 1900	W. H. Killpack	Pottawattamie	Sarah J Ballard	50.00	5 00		5.00
April	26, 1900	Julius Lischer	Scott	Friedrich Bartusch	251.15	20.00		20.00
April	26, 1900	S. W. Brookhart	Washington	Thomas Maxwell	37 20		1.12	1.12
April	26, 1900	A. W. Enoch	Wapello	Christopher Lazenby	3[illegible]6.80	20.00	11.30	31.30
April	28, 1900	J. E. Craig	Lee	James J. Brown	58.88	5.88		5.88
May	2, 1900	J. Y. Hazlett	Bremer	S. F. Cass	500.00	20.00		20 00
May	2, 1900	W L. Livingston	Wayne	S. L. Vest	1,464.30		43 93	43.93
May	3, 1900	I. A. Touet	Clarke	Ann Daniels	300.00	20.00	9.00	29.00
May	4, 1900	C. H. George	Clinton	Phoebe Stine	1,653.10	20.00	49 59	69.59
May	5, 1900	I. E. Craig	Lee	George F. Kiel	368.00	20 00	10.74	30 74
May	7, 1900	F. B. Blair	Delaware	J. T. Todd	421.73	20 00		20.00
May	7, 1900	J. E. Craig	Lee	Thomas McKee	2,171 29	20 00		20.00
May	9, 1900	W. J. Taft	Humboldt	Conklin Gay.	227.77	20.00		20.00

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF--	Tax paid.	FEES. Reporting.	Legal services.	Total.
May 11, 1900	Charles M Dutcher	Johnson	Timothy Barry	$ 150.15	$ 15.01		$ 15 01
May 12, 1900	J. E Craig	Lee	Carrie J Fairbank	234.20	20 00		20 00
May 14, 1900	E E. Bowen	Dubuque	James C Johnson	137 00	13.79		13 79
May 15, 1900	O C. Meredith	Jasper	James Harrison	84 61	8.46		8 46
May 15, 1900	Henry Silwold	Jasper	James Harrison			2 54	2.54
May 15, 1900	I C Fenninger	Wright	James F. Donahue	683 00		20.49	20 49
May 17, 1900	A. W Enoch	Wapello	Alvin Lewis	640.00	20.00	19 20	39.20
May 21, 1900	A. W. Enoch	Wapello	Alvin Lewis	15 00		.45	.45
May 21, 1900	T. M. Davidson	Clayton	Juergen Jastrem	100 00	10.00	3.00	13 00
May 23, 1900	J E Craig	Lee	Charles Eichhorn	179.84	17.98		17.98
May 23, 1900	Julius Lischer	Scott	Claus Karstens	141.77	14 18		14.18
May 21, 1900	A W. Enoch	Wapello	Christopher Lazenby	50 00		1.50	1.50
May 25, 1900	D H. Meyerhoff	Adams	Annabell Ewing	432.44	20 00		20 00
May 25, 1900	C. W Stanley	Adams	Annabell Ewing			12 97	12 97
May 25, 1900	C. E Watters	Tama	Elizabeth C. Grubbs	117.12	11.71		11 71
May 28, 1900	H. W Holman	Buchanan	Mary Maloney	65.15	6.51		6.51
May 28, 1900	A T Oelrich	Carroll	Nancy E Gibson	240 00	20 00		20.00
May 29, 1900	John M Lennan	Polk	Thomas Saddler	81.28		2.44	2.44
May 31, 1900	E. E. Bowen	Dubuque	Wilhemina Miehle	147.38	14 74		14.74
May 31, 1900	Julius Lischer	Scott	Mary A Etherington	85.55	8.55	2.57	11.12
June 2, 1900	E. E Bowen	Dubuque	James Wallis	250 00	20 00		20.00
June 6, 1900	A. G. Jordan	Jefferson	E. E. Blomgren	67 91	6 79		6.79
June 6, 1900	J. E Craig	Lee	Charles Eichhorn	3 31	.33		.33
June 9, 1900	E. E. Bowen	Dubuque	Paul Frische	195 85	19.58		19.58
June 9, 1900	E. E. Bowen	Dubuque	Stella McCarthy	50 00	5 00		5.00
June 9, 1900	George W. Lafferty	Mahaska	Isabella Higgins	50.89	5.09		5.09
June 14, 1900	I. W. Morris	Guthrie	P J. F Lane	206.73		6 20	6 20
June 15, 1900	John McLennan	Polk	John Kummel	424 97	20.00		20.00
June 15, 1900	Thomas McCulla	Cherokee	Margaret Haslett	228.00	20 00	6.84	26.84
June 18, 1900	Henry Michel	Dubuque	Mary Mullen	158 90	15.89		15.89
June 18, 1900	E. E. Bowen	Dubuque	Paul Frische	2.83	.28		.28
June 19, 1900	H. H Stilwell	Allamakee	Minerva Cole	116.52	11.65		11.65
June 20, 1900	Geo. W Lafferty	Mahaska	Rebecca H Roberts	80.00	8.00		8.00
June 21, 1900	A. W. Enoch	Wapello	Rev John Kreckle	153.35	15.33	4.60	19.93
June 21, 1900	E. A Morling	Palo Alto	Eliza Garner	98 55	9.85		9 85
June 23, 1900	J. E. Craig	Lee	Louisa Lachmann	165.38		4.96	4 96

June	27, 1900	Henry Michel	Dubuque	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
June	27, 1900	J. P. Steele	Madison	A. M. Friedrickson	104.50	10 45		10 45
July	2, 1900	E. A. Morling	Palo Alto	James Kerr	85.00	8.50	2.55	11 05
July	5, 1900	F. M Molsberry	Louisa	Jane Ferguson	103.28	10.33		10.33
July	5, 1900	S. B. Reed	Black Hawk	Henry Klausner	465.24	20.00	13.96	33 96
July	7, 1900	J. W. Hallam	Woodbury	Thomas Fox	59.25		1.78	1.78
July	10, 1900	C A. Coldren	Muscatine	Isaac Epperly	2,639.52	20.00		20 00
July	10, 1900	Henry Michel	Dubuque	R. L. Vibber	422.33	20.00		20.00
July	13, 1900	H. W. Holman	Buchanan	Sarah Baldwin	97.56		2 93	2.93
July	16, 1900	J. R. Hanley	Muscatine	Margery Busbee	320.00	20.00		20.00
July	16, 1900	C A. Coldren	Muscatine	Margery Busbee			9 60	9.60
July	16, 1900	C. A. Coldren	Muscatine	Chas H. Jamieson	349.33	20.00		20.00
July	20, 1900	C. C. Clark	Des Moines	Mahala J. Henry	90.90	9 09	2.73	11 82
July	21, 1900	E. E Bowen	Dubuque	Stella McCarthy	1.97	.20		.20
July	21, 1900	E. E Bowen	Dubuque	Elvira A. Cummins	208.19	20.00	6.24	26 24
July	21, 1900	J. Y. Luke	Franklin	Mary Wright	55 46	5.45	1 63	7.08
July	21, 1900	Geo. W. Lafferty	Mahaska	Hobart W. McNeill	2,605.25	20.00	78.16	98 16
July	21, 1900	Juluis Lischer	Scott	William Stevens Perry	591.82		17 75	17 75
July	23, 1900	A G. Jordan	Jefferson	E. E. Blomgren	3.75	.37		37
July	24, 1900	Geo. W. Lafferty	Mahaska	Matilda A. Lyon	8 75	.87	.26	1.13
July	24, 1900	Wm T. Chantland	Webster	John M McNulty	488 13	20 00		20 00
August	3, 1900	S. W. Brookhart	Washington	George Sultzberger	131 30		3 94	3 94
August	3, 1900	F. M Molsberry	Louisa	George Sultzberger		13 13		13 13
August	3, 1900	N. Willett	Winneshiek	Henry C. Bulis	25 00	2 50	75	3 25
August	6, 1900	E E. Bowen	Dubuque	Jane Sullivan	184.32	18.43	5.53	23.96
August	7, 1900	J. M. Wilson	Appanoose	Arabella Sloss	21.26	2.13		2 13
August	7, 1900	F B. Blair	Delaware	Alexander Landis	479 34		14.38	14.38
August	7, 1900	D. H. Payne	Davis	Joseph H. Ford	176 25	17.62	5 29	22 91
August	9 1900	J. M Wilson	Appanoose	Arabella Sloss	44.95	2.87		2.87
August	9, 1900	E. A Morling	Palo Alto	Patrick Brennan	77 27	7.73	2 32	10.05
August	9, 1900	N. Willett	Winneshiek	Henry C. Bulis	3.31	.33	.10	.43
August	9, 1900	N. Willett	Winneshiek	Jesse B. Shaw	30.00		.90	.90
August	9, 1900	N. Willett	Winneshiek	Olinda C. Willett	30 00	3 00	.90	3.90
August	9, 1900	John McLennan	Polk	Adam Howell	80.00	8 00	2 40	10.40
August	11, 1900	Henry Michel	Dubuque	Augusta Kaiser	1,343.10	20.00		20 00
August	11, 1900	E. E. Bowen	Dubuque	Augusta Kaiser			41 49	41 49
August	13, 1900	E E. Bowen	Dubuque	Augusta Kaiser	20.17		60	.60
August	15, 1900	J. Y. Luke	Franklin	Susanah Cook	15.00	1.50		1.50
August	16, 1900	F M. Molsberry	Louisa	George Sultzberger	50.00	5.00		5.00
August	16, 1900	S. W. Brookhart	Washington	George Sultzberger			1 50	1.50
August	18, 1900	W. L. Livingston	Wayne	James Head	112 68	11 27	3 38	14 65
August	24, 1900	C. C. Clark	Des Moines	George W. Buttles	400.80	20 00	12 02	32.02
August	29, 1900	T. M. Davidson	Clayton	Mary H. Carter	389.74	20.00		20.00
August	29, 1900	W. L. Livingston	Wayne	James Head	1.31	.13	.04	17
August	29, 1900	George W. Baker	Decatur	Esther Dancer	100 00	10 00	3.00	13.00
August	29, 1900	F. B. Blair	Delaware	Alexander Landis	62 91		1 89	1 89
August	31, 1900	W O. Clemans	Linn	Caroline A. Rice	60 37	6 04		6 04
September	4, 1900	R. W. Pugh	Iowa	Elizabeth Murdoch	90.14	9 01	2.70	11 71
September	6, 1900	F. M. Molsberry	Louisa	George Sultzberger	16.75	1.67		1.67

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	Legal services.	Total.
September 6, 1900	S. W. Brookhart	Washington	George Sultzberger			$ .50	$ .50
September 6, 1900	W. O. Clemans	Linn	Sarah E Thomas	$ 115.40	$ 11 54		11.54
September 6, 1900	W. L. Livingston	Wayne	Jane McNiday	115.84	11.58	3 47	15 05
September 7, 1900	W. T Chantland	Webster	Mary and Henry Smith	103 41	10 34	3.10	13.44
September 8, 1900	N. Willett	Winneshiek	Anne J. Flintegaarden	91.57	9.16	2.74	11 90
September 10, 1900	J. Y. Luke	Franklin	George Clark	967.10	23.00	29 01	49 01
September 12, 1900	J. E. Craig	Lee	James Orth	336.10	20.00	10 08	30.08
September 12, 1900	J. R. Hanley	Muscatine	Barbara Schneider	253 60	20.00		20 00
September 12, 1900	Clymer A. Coldren	Muscatine	Barbara Schneider			7 61	7.61
September 14, 1900	Miles W. Newby	Sac.	Christian Uhde	142.57		4.28	4 28
September 15, 1900	F. M. Molsberry	Louisa	Charles H. Jamison	255.28	20.00	7.66	27.66
September 15, 1900	Andrew Miller	Winnebago	Cecelia Oleson	380.21	20 00		20.00
September 15, 1900	Oliver Gordon	Winnebago	Cecelia Oleson			11.41	11 41
September 18, 1900	J. E. Craig	Lee	James Orth	43.85		1.31	1.31
September 19, 1900	George A. McIntyre	Butler	Louisa Edick	225 49	20 00	6 76	26.76
September 21, 1900	E. R. Harlan	Van Buren	A. B Downs	60 80		1.82	1 82
September 22, 1900	J. E. Craig	Lee	Mary Hill	290 27		8.71	8.71
September 27, 1900	J. E. Craig	Lee	Mary Hill	50 00		1 50	1.50
September 27, 1900	W. O McElroy	Jasper	James Parker	244.26		7.33	7.33
October 1, 1900	N. Willett	Winneshiek	Charles Duffy	130.63	13.06	3 92	16.98
October 1, 1900	M. E. Geiser	Chickasaw	Carrie Iverson	57.66	5 77		5.77
October 3, 1900	C. H. George	Clinton	Sarah Coltrane	164 58	16.46	4 94	21.40
October 4, 1900	S. B. Reed	Black Hawk	Fanny E. Burr	52 21	5.22	1.57	6 79
October 4, 1900	John McLennan	Polk	John M. Day	84.81		2 54	2 54
October 5, 1900	N. Willett	Winneshiek	Andrew Anderson	81 70	8.17	2.45	10.62
October 5, 1900	George Clammer	Warren	Sarah Coltrane	83.99	8.40	2.52	10 92
October 6, 1900	M. J. Tobin	Benton	Isaac Pierce	779.67	20.00		20.00
October 8, 1900	H. H. Stilwell	Allamakee	Peter Moeri	84 02	8 40		8.40
October 8, 1900	N. Willett	Winneshiek	Lewis Gilbertson	175.00	17 50	5 25	22 75
October 9, 1900	S. B. Reed	Black Hawk	Fanny E. Burr	5.17	.52	.15	.67
October 9, 1900	G L Johnson	Jackson	Charles F. Stien	884.00	20.00		20 00
October 9, 1900	C. M. Thomas	Jackson	Charles F. Stien			26.52	26 52
October 11, 1900	Miles W. Newby	Sac.	Artha Linda Rowley	48.42	4 84	1.45	6.29
October 11, 1900	J. Y. Hazlett	Bremer	Joseph Simbric	80.00	8.00	2.40	10 40
October 12, 1900	F. M. Molsberry	Louisa	Margaret Coulter	167.80	16.78		16.78
October 15, 1900	T. M. Davidson	Clayton	James Partch	216.87	20.10	6 51	26.51

October	10, 1900	S. B. Reed	Black Hawk	Theodore A Jenny	932 21	20.00	27.97	47.97	
October	17, 1900	C. C. Clark	Des Moines	Helena Kleeman	52.81	5.28	1 58	6 86	
October	18, 1900	Henry Michel	Dubuque	Bernard Kohans	103.74	16.37		16 37	
October	18, 1900	E. E. Bowen	Dubuque	Bernard Kohans			4.91	4 91	
October	18, 1900	George Clammer	Warren	T. M Henderson	221.02		6.63	6 63	
October	19, 1900	C A. Coldren	Muscatine	Commodore Chambers	104.69	10 47	3.14	13.61	
October	22, 1900	C, A. Coldren	Muscatine	Commodore Chambers	1.33	13	04	.17	
October	22, 1900	S. B. Reed	Black Hawk	William McNellis	50.00	5 00	1 50	6 50	
October	22, 1900	C. H. George	Clinton	Mathew Fagan	197.23	19 72		19 72	
October	23, 1900	Julius Lischer	Scott	Maria Westphal	251 72	20.00		20.00	
October	24, 1900	Thomas McCulla	Cherokee	Jennie Hickey	252 03	20.00		20.00	
October	25, 1900	C. H. George	Clinton	Matthew Fagan			5 92	5 92	
October	25, 1900	Thomas McCulla	Cherokee	Jennie Hickey			7.56	7.56	
October	27, 1900	J. J Stewart, Atty	Pottawattamie	S. D Megeath	195.46	19 55		19.55	
October	27, 1900	W. H. Killpack	Pottawattamie	S. D. Megeath			5.86	5 86	
November	1, 1900	J. W. McGrath	Wright	Serene Quinsland	177 85	17.78		17.78	
November	2, 1900	Julius Lischer	Scott	Edward Schlegel	3,488.02	20 00		20.00	
November	2, 1900	C C. Clark	Des Moines	Lewis M Smith	160.20	16.02		16 02	
November	5, 1900	F. B. Blair	Delaware	Robert Dickson	821.83	20.00		20.00	
November	7, 1900	I. C. Fenninger	Wright	Serene Quinsland			5.33	5.33	
November	7, 1900	F. B. Blair	Delaware	Robert Dickson			24.65	24.65	
November	9, 1900	E E. Bowen	Dubuque	Gerhard H. Schroeder	256.37	20.00		20.00	
November	13, 1900	C. A. Coldren	Muscatine	Edward Maysenholder	94.20	9.42		9 42	
November	14, 1900	J. M. Grimm	Linn	Eleanora Barrett	665 00	20.00		20 00	
November	17, 1900	George W. Lafferty	Mahaska	Nancy Hul	195 84	19.58		19 58	
November	17, 1900	H. W Holman	Buchanan	James Forrester	65.00	6 50		6.50	
November	17, 1900	Julius Lischer	Scott	Charles Priester	743.35	20.00		20.00	
November	17, 1900	C A. Coldren	Muscatine	Edward Maysenholder			2.82	2 82	
November	21, 1900	H W. Holman	Buchanan	Mary Halpin	387.80	20 00		20 00	
November	22, 1900	J. W. McGrath	Wright	Serene Quinsland	4.46	.44		.44	
November	22, 1900	I. C. Fenninger	Wright	Serene Quinsland			.13	.13	
November	22, 1900	H. W. Holman	Buchanan	James Forrester			1 96	1.96	
November	26, 1900	Thomas McCulla	Cherokee	Jennie Hickey	22.68		.68	68	
November	27, 1900	Julius Lischer	Scott	Eva J. Youmans	287.50	20 00		20 00	
November	28, 1900	Henry Stone	Marshall	Patrick McCarthy	123.72	12.36		12.36	
November	28, 1900	R. W Henry	Jackson	Moses Collipriest	15.00	1.50		1.50	
December	1, 1900	Julius Lischer	Scott	August Steffen	50.00	5 00		5.00	
December	1, 1900	W. O. Clemans	Linn	Sarah A. Bowdish	224.25	20 00		20 00	
December	1, 1900	Henry Stone	Marshall	Patrick McCarthy			3.71	3 71	
December	3, 1900	E. E Bowen	Dubuque	Charles C. Bruce	50.00	5 00		5 00	
December	3, 1900	M. E. Geiser	Chickasaw	S. M. Morgan	36.08	3 61		3.61	
December	5, 1900	W. C. Gambell	Keokuk	Fred Weiland	197 94	19.79		19.79	
December	5, 1900	S. V. O'Hare	Crawford	H. J. Kuelner	220 65		6.62	6.62	
December	6, 1900	M. W. Herrick	Jones	Peter Strong	660.08	20 00		20 00	
December	6, 1900	W. O. Clemans	Linn	Katharine Splichal	55 48	5.55		5.55	
December	7, 1900	John McLennan	Polk	W. B. Bentley	1,364.00	20.00		20 00	
December	8, 1900	M. W. Herrick	Jones	Peter Strong			19 80	19.80	
December	12, 1900	Thomas McCulla	Cherokee	John H. Heller	181.73	18.17		18.17	

TABLE No. 150—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	FEES. Legal services.	FEES. Total.
December 13, 1900	Julius Lischer	Scott	Hans Schlueter	62 90	6 29		6 29
December 14, 1900	M. M. White	Ida	Peter Rasmussen	$ 175 67	$ 17 57		$ 17.57
December 14, 1900	C. A. Coldren	Muscatine	Cornelius Kelly	396.57	20 00		20 00
December 14, 1900	C. M Thomas	Jackson	Moses Collipriest			$ 45	.45
December 15, 1900	J. W. Carr	Poweshiek	C. F Schone	477.75	20 00		20.00
December 18, 1900	W. O Clemans	Linn	Caroline A Rice	102 52	10 25		10 25
December 18, 1900	W. T. Chantland	Webster	Margaret Cheyney	148 30	14 83		14 83
December 18, 1900	J W. Carr	Poweshiek	C. F. Schone			14.33	14.33
December 20, 1900	Thomas McCulla	Cherokee	M. Wakefield	25 00	2.50		2 50
December 20, 1900	George W. Crozier	Marion	Jan Akkerman	671.20	20 00		20 00
December 20, 1900	W. T Chantland	Webster	Margaret Cheyney			4.45	4.45
December 22, 1900	E. E. Bowen	Dubuque	Lucinda C. Watson	19.46	1.95		1.95
December 22, 1900	J. W Carr	Poweshiek	C. A. Finnigan	95.16	9 52		9 52
December 24, 1900	J Y. Luke	Franklin	Orlina A. Cowell	570.00	20 00		20 00
December 26, 1900	J. E. Wichman	Hancock	Rachel Low	246 29	20 00	7 39	27 39
December 26, 1900	M M. White	Ida	Peter Rasmussen			5.27	5 27
December 26, 1900	J W. Carr	Poweshiek	James Meehan	59.93	5 99		5 99
December 26, 1900	J Y. Luke	Franklin	Orlina A Cowell			17.10	17.10
December 29, 1900	J. R. Hanley	Muscatine	Robert Booth	580.89	20.00		20.00
December 29, 1900	H. W. Holman	Buchanan	C. Z Gardiner	35.00	3 50		3.50
December 31, 1900	S. B. Reed	Black Hawk	Joshua Kyler	45.00	4.50		4 50
December, 31, 1900	M. I. Tobin	Benton	Mrs. P W. Darling	95.20	9 52		9.52
January 2, 1901	C. H. George	Clinton	Thomas Calderwood	3,530.24	20 00		20.00
January 2, 1901	F. M. Molsberry	Louisa	J. D. Clement	184 41	18.44		18.44
January 2, 1901	J. W. Carr	Poweshiek	C F. Schone	8 52		.25	.25
January 2, 1901	A. E. Cook	Mills	Nicholas Gerards	396.23		11.89	11.89
January 2, 1901	C A. Coldren	Muscatine	Robert Booth			17 43	17.43
January 2, 1901	J. W. Carr	Poweshiek	James Meehan			1.80	1.80
January 3, 1901	C. H George	Clinton	Mrs. P. W. Darling			2.86	2.86
January 4, 1901	E. E. Bowen	Dubuque	Catherine Heeb	100 00	10 00		10 00
January 4, 1901	S. W. Brookhart	Washington	S P Coe	126 98	12.70	3 80	16.50
January 4, 1901	S. B. Reed	Black Hawk	Joshua Kyler			1.35	1 35
January 4, 1901	F. M Molsberry	Louisa	J D Clement			5 53	5 53
January 4, 1901	C. H. George	Clinton	Thomas Calderwood			150.00	150.00
January 5, 1901	C. T. Launder	Adair	Margaret Wilson	737.78	20 00		20.00
	Total			$98,448 31	$ 3,134 45	$ 1,481 55	$ 4,616 00

By G. S. Gilbertson, Treasurer of State.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	FEES. Legal services.	FEES. Total.
January 8, 1901	D. W. Telford	Cerro Gordo	Robert Fleming	$ 60.34	$ 6.03		$ 6.03
January 8, 1901	E. E. Bowen	Dubuque	Amanda Wilson	54.90	5.49		5.49
January 8, 1901	E. E. Bowen	Dubuque	L. R. Brown	5,215.93	20.00		20.00
January 9, 1901	S. B. Reed	Black Hawk	John Garfoot	12.31	1.23		1.23
January 9, 1901	C. C. Clark	Des Moines	C. W. Grasshoff	110.15	11.01		11.01
January 11, 1901	C. H. George	Clinton	John Garton	50.00	5.00		5.00
January 11, 1901	W. A. Stone	Marion	Jan Akkerman	671.20		$ 23.70	23.70
January 11, 1901	Charles F. Launder	Adair	Margaret F. Wilson	737.78		22.13	22.13
January 12, 1901	E. H. Lundy	Hardin	Harriet L. Cross	411.66		$ 12.35	12.35
January 12, 1901	C. C. Clark	Des Moines	C. W. Grasshoff			3.30	3.30
January 12, 1901	J. Y. Hazlett	Bremer	George Watts	45.56	4.56		4.56
January 12, 1901	A. W. Enoch	Wapello	Flora B. Graves	440.25	20.00		20.00
January 12, 1901	Julius Lischer	Scott	Hans Schlueter	6.54	.65		.65
January 14, 1901	D. W. Telford	Cerro Gordo	Robert Fleming	2.20	.22		.22
January 16, 1901	E. E. Bowen	Dubuque	Amanda Wilson	8.78	.88		.88
January 16, 1901	H. W. Holman	Buchanan	Jacob H. Stoneman	37.50	3.75		3.75
January 16, 1901	Julius Lischer	Scott	Sarah Bossler	87.75	8.77		8.77
January 16, 1901	C. H. George	Clinton	John Garton			1.50	1.50
January 16, 1901	A. W. Enoch	Wapello	Flora B. Graves			13.21	13.21
January 17, 1901	C. C. Clark	Des Moines	C. W. Grasshoff	2.14	.21	.06	.27
January 18, 1901	Julius Lischer	Scott	Sarah Bossler	8.60	.86		.86
January 18, 1901	M. E. Geiser	Chickasaw	John Casey	235.00	20.00	7.05	27.05
January 19, 1901	F. B. Blair	Delaware	Davis Grange	56.17	5.62		5.62
January 22, 1901	M. J. Tobin	Benton	Mrs. E. B. Spencer	1,541.82	20.00		20.00
January 22, 1901	F. B. Blair	Delaware	Davis Grange			1.68	1.68
January 25, 1900	E. E. Bowen	Dubuque	William Hafner	40.00	4.00		4.00
January 25, 1901	J. W. Hallam	Woodbury	Richard C. Rice	25.00	2.50		2.50
January 25, 1901	M. J. Tobin	Benton	Mrs. E. B. Spencer			46.25	46.25
January 28, 1901	C. H. Whitney	Shelby	Milton Lynch	42.67	4.27		4.27
January 29, 1901	J. Y. Hazlett	Bremer	Robert Watts	60.00	6.00		6.00
January 29, 1901	F. M. Molsberry	Louisa	James Hall	90.23	9.02		9.02

TABLE No. 151—Continued.

Date of Requisition.	County Attorney.	County.	Estate of—	Tax paid.	Fees. Reporting.	Fees. Legal services.	Fees. Total.
January 31, 1901	Henry Stone	Marshall	Patrick McCarthy	$ 5.72	$ .57	$ .17	$ .74
January 31, 1901	H. H. Stilwell	Allamakee	Peter Moeri	25.07	2 51		2.51
February 1, 1901	F. M. Molsberry	Louisa	James Hall			2.71	2 71
February 1, 1901	A. N. Wood	Grundy	Luppo Goemann	126.63	12.66		12 66
February 4, 1901	A. N. Wood	Grundy	Luppo Goemann			3 80	3.80
February 8, 1901	L. A. Hall	Fremont	G. S. McCaffree	161.61	16 16		16 16
February 8, 1901	C. C. Clark	Des Moines	Richard Spencer	62.20	6.22		6 22
February 11, 1901	C. C. Clark	Des Moines	Richard Spencer			1.87	1 87
February 13, 1901	N. Willett	Winneshiek	Edmund Lawrence	70.00	7 00		7.00
February 13, 1901	Julius Lischer	Scott	William Morgan	215 00	20.00		20.00
February 16, 1901	N. Willett	Winneshik	Edmund Lawrence			2 10	2.10
February 16, 1901	C. H. George	Clinton	John Garton	88.67	8 87	2 66	11 53
February 16, 1901	J. W. Hallam	Woodbury	George Hill	80 20	8.02		8 02
February 18, 1901	S. B. Reed	Black Hawk	John O'Keefe	40.00	4.00		4.00
February 19, 1901	I. C. Fenninger	Wright	James F. Donahue	56.47		1.69	1.69
February 21, 1901	Frank Lingenfelder	Floyd	Mary E. Pritchard	399.73	20 00		20 00
February 21, 1901	S. B. Reed	Black Hawk	John O'Keefe			1.20	1.20
February 23, 1901	M. M. White	Ida	Frederick Sindt	80.30	8 03		8 03
February 25, 1901	C. E. Vance	Iowa	Joseph P. Butterfield	348.58	20 00		20 00
February 26, 1901	John McLennan	Polk	James L. Love	510.23	20 00		20.00
February 28, 1901	R. W. Pugh	Iowa	Joseph P. Butterfield			10.46	10.46
February 28, 1901	D. H. Payne	Davis	Joseph H. Ford	199 05	2 38	5.97	8.35
March 1, 1901	C. C. Clark	Des Moines	R. A. Crawford	608.74	20.00		20 00
March 4, 1901	C. C. Clark	Des Moines	R. A. Crawford			18.26	18.26
March 4, 1901	C. H. George	Clinton	W. J. McLaughlin	513.69	20 00		20 00
March 6, 1901	C. H. George	Clinton	W. J. McLaughlin			15 41	15.41
March 7, 1901	M. E. Geiser	Chickasaw	Joseph Schumanski	291.05	20.00	8.73	28.73
March 7, 1901	T. M. McAdam	Henry	William Larew	68 48	6.85		6 85
March 11, 1901	A. K. Hitchcock	Tama	Lewis Matthews	146.94	14.69		14 69
March 15, 1901	T. M. Davidson	Clayton	Bridget Lane	35.00	3 50		3.50
March 16, 1901	C. C. Clark	Des Moines	Martha H. A. Nealley	970.50	20.00		20 00
March 18, 1901	Julius Lischer	Scott	Christina Brandt	237 14	20.00		20.00
March 20, 1901	C. C. Clark	Des Moines	Martha H. A. Nealley			29.11	29 11
March 21, 1901	E. E. Bowen	Dubuque	Kate Zigrang	61.53	6.15		6.15
March 21, 1901	S. B. Reed	Black Hawk	Job J. Budd	10.00	1.00	.30	1.30
March 22, 1901	J. Y. Hazlett	Bremer	Joseph Simbric	43 94	4 39	1.32	5.71

March	28, 1901	E. B. Bowen	Dubuque	Magdalena Kuntz	134.46	14.65		14.65
March	29, 1901	S. V. O'Hare	Crawford	Levi Rowland	452.15		13.56	13.56
March	29, 1901	R. W. Pugh	Iowa	Levi Rowland	905.63		27.17	27.17
April	1, 1901	F. B. Blair	Delaware	William H. Flynn	210.73	20.00		20.00
April	2, 1901	M. E. Geiser	Chickasaw	John Clarken	136.23	13.62		13.62
April	3, 1901	F. B. Blair	Delaware	William H. Flynn			6.32	6.32
April	3, 1901	D. W. Telford	Cerro Gordo	George H. Dickerman	480.00	20.00		20.00
April	4, 1901	W. C. Gambell	Keokuk	David J. McMurray	194.22		5.83	5.83
April	5, 1901	Julius Lischer	Scott	John Goldschmidt	327.43	20.00		20.00
April	5, 1901	D. W. Telford	Cerro Gordo	George H. Dickerman			14.40	14.40
April	6, 1901	E. E. Bowen	Dubuque	Nicholas Moes	82.61	8.26		8.26
April	6, 1901	Henry Silwold	Jasper	Nancy Russell	115.11		3.45	3.45
April	6, 1901	M. E. Geiser	Chickasaw	John Clarken			4.09	4.09
April	8, 1901	J. E. Craig	Lee	John Newell	349.24	20.00		20.00
April	8, 1901	Julius Lischer	Scott	Matthias Frahm	1,410.30	20.00		20.00
April	10, 1901	T. M. McAdam	Henry	Mary Howard Black	607.88	20.00		20.00
April	10, 1901	L. A. Hill	Fremont	Thomas M. Ewell	116.27	11.63		11.63
April	12, 1901	F. M. Molsberry	Louisa	M. A. Todd	83.80	8.38		8.38
April	12, 1901	W. A. McElroy	Jasper	Margaret A. Moran	214.05	20.00		20.00
April	13, 1901	M. W. Herrick	Jones	Thomas O. Hines	181.08	18.11		18.11
April	13, 1901	M. W. Herrick	Jones	Edwin Mills	220.71	20.00		20.00
April	13, 1901	F. B. Blair	Delaware	W. H. Graves	29.42	2.94		2.94
April	13, 1901	L. L. Livingston	Wayne	John Haney	152.43	15.24		15.24
April	15, 1901	F. M. Molsberry	Louisa	M. A. Todd			2.51	2.51
April	16, 1901	M. W. Herrick	Jones	Thomas O. Hines			5.43	5.43
April	16, 1901	M. W. Herrick	Jones	Edwin Mills			6.62	6.62
April	16, 1901	F. B. Blair	Delaware	W. H. Graves			.88	.88
April	17, 1901	D. W. Telford	Cerro Gordo	Frederick Fish	76.57	7.66		7.66
April	19, 1901	H. W. Holman	Buchanan	David C. Neidigh	427.86	20.00		20.00
April	22, 1901	E. E. Bowen	Dubuque	Catharine Garey	81.00	8.10		8.10
April	22, 1901	W. J. Taft	Humboldt	C. N. King	152.74	15.27		15.27
April	22, 1901	H. F. Arnold	Delaware	Mary Glitcher	101.78	10.18		10.18
April	23, 1901	W. H. Killpack	Pottawatt'mie	Stephen Caldwell	5,645.25	20.00		20.00
April	23, 1901	H. W. Holman	Delaware	David C. Neidigh			12.84	12.84
April	26, 1901	J. E. Wichman	Hancock	Gregory Reilley	68.21	6.81		6.82
April	26, 1901	J. E. Craig	Lee	John Newell			10.48	10.48
April	27, 1901	Julius Lischer	Scott	Margaretha Ott	389.14	20.00		20.00
April	27, 1901	W. E. Miller	Taylor	N. Bowen	125.95	12.60		12.60
April	29, 1901	W. H. Killpack	Pottawatt'mie	Stephen Caldwell			150.00	150.00
April	30, 1901	C. E. Walters	Tama	James C. Gallegher	170.09	17.00		17.00
May	2, 1901	J. E. Wichman	Hancock	Gregory Reilley			2.05	2.05
May	3, 1901	W. L. Converse	Howard	Nicholas O'Brien	150.97	15.10		15.10
May	3, 1901	C. G. Burling	Butler	Romelia Maria Burnham	25.00		.75	.75
May	3, 1901	C. E. Walters	Tama	James C. Gallegher			5.10	5.10
May	4, 1901	M. J. Tobin	Benton	Rebecca Cozad	273.28		8.20	8.20
May	6, 1901	C. E. Walters	Tama	Lewis Matthews			4.41	4.41
May	6, 1901	C. E. Walters	Tama	Lorena Benson	77.83		2.33	2.33

TABLE No. 151—CONTINUED.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting	FEES. Legal services.	FEES. Total.
May 8, 1901	W. E. Miller	Taylor	N. Bowen			$ 3 78	$ 3 78
May 8, 1901	I. C. Fenninger	Wright	Mary Toms	$ 347.31	$ 20.00		20.00
May 10, 1901	I. C. Fenninger	Wright	Mary Toms			10.42	10 42
May 11, 1901	A. M. Ashcraft	Keokuk	Ralston H. Sanders	58.20	5.82		5.82
May 13, 1901	F. P. Greenlee	Montgomery	Evan M. Evans	44 05		1.32	1.32
May 14, 1901	C. A. Coldren	Muscatine	Charles Schulte	746.65	20.00		20 00
May 15, 1901	W. A. Stone	Marion	Levi Miller	109.63	10 96		10 96
May 17, 1901	C. A. Coldren	Muscatine	Marx E. Block	143.31	14.33		14 33
May 18, 1901	C. A Coldren	Muscatine	Charles Schulte			11 20	11.20
May 18, 1901	Ed P. Ingham	Muscatine	Charles Schulte			11.20	11.20
May 18, 1901	E. G. Albert	Greene	Sarah A. McAtavey	80 00	8.00		8 00
May 18, 1901	W. H Killpack	Pottawatt'mie	W. G. Hallock	17.50	1.75	.52	2 27
May 21, 1901	A. M Ashcraft	Keokuk	Ralston H. Sanders			1.75	1.75
May 21, 1901	C. H. George	Clinton	T. F. Burke	557.47	20.00		20.00
May 22, 1901	M. J. Tobin	Benton	Mrs. E. B Spencer	179.41		5.38	5.38
May 22, 1901	I. A. Touet	Clarke	Reuben Mills	708 85	20 00	21.26	41.26
May 22, 1901	W. L. Smith	Monona	Joseph Wilson	237.56		7.13	7.13
May 23, 1901	F. P. Greenlee	Montgomery	Daniel E. Pritchard	261.78	20.00		20 00
May 23, 1901	F. P. Greenlee	Montgomery	Ann Pritchard	21 32	2.13		2 13
May 23, 1901	E. G Albert	Greene	Sarah A. McAtavey			2 40	2.40
May 23, 1901	C A. Coldren	Muscatine	Rhoda Smith	98.70	9.87		9.87
May 24, 1901	C. H. George	Clinton	T. F. Burke			16.72	16 72
May 25, 1901	James A. Howe	Polk	G. B. Hammer	85.00	8.50		8.50
May 27, 1901	C. H. George	Clinton	Martin Ingwerson	453 83	20.00	13.62	33 02
May 27, 1901	T. H. Johnson	Lee	Alexander Waymack	71.80		2.15	2 15
May 27, 1901	F. A. Greenlee	Montgomery	Daniel E. Pritchard			7 85	7 85
May 27, 1901	Henry Silwold	Jasper	R. L Johnston	255.39		7.66	7.66
May 28, 1901	E R Harlan	Van Buren	W. A Whitlow	108.53	10.85		10.85
May 28, 1901	Wm C. Mentzer	Marion	Rachel A. R. Rinehart	87.19	8.72		8 72
May 28, 1901	John McLennan	Polk	G. B. Hammer			2 55	2.55
May 29, 1901	W. H. Norcutt	Fremont	Riley Keeler	502 04	20 00		20.00
June 3, 1901	C I. Sparks	Boone	Albert Samson	48.36		1.45	1 45
June 3, 1901	T. M. McAdam	Henry	W. G. Saunders	2,615 47	20 00		20.00
June 3, 1901	F. B. Blair	Delaware	Michael Crotty	450 00	20 00		20.00
June 3, 1901	W. H. Norcutt	Fremont	Riley Keeler			15.06	15.06
June 3, 1901	William C. Mentzer	Marion	Rachel A. R. Rinehart			2.62	2.62

	7, 1901	C. O. Boling	Cedar	Levi Herr	458.85	20.00		20.00
une	7, 1901	E. P. Ingham	Muscatine	Joseph Satterthwait	123.34	12.33		12.33
une	8, 1901	J. E. Craig	Lee	Emily R. Courtright	250.43	20.00		20.00
une	8, 1901	M. W. Bailey	Washington	Jane A. Chilcote	1,241.30	20.00		20.00
une	8, 1901	T. M. McAdam	Henry	Rebecca Deal	222.00		6.66	6.66
une	11, 1901	Ed P. Ingham	Muscatine	Joseph Satterthwait			3.70	3.70
une	11, 1901	H. P. Hancock	Fayette	William Fax	156.95	15.70		15.70
une	11, 1901	George Clammer	Warren	J. H. Mahon	101.10	10.11		10.11
une	11, 1901	W. H. Killpack	Pottawatt'mie.	D. C. Bloomer	529.05	20.00		20.00
une	11, 1901	C. H. George	Clinton	Francis G. Boyd	42.95	4.30	1.29	5.59
une	12, 1901	M. W. Bailey	Washington	Jane A. Chilcote			37.24	37.24
une	12, 1901	C. C. Clark	Des Moines	T. W. C. Jaggar	154.23	15.42		15.42
une	12, 1901	William D. Milligan	Guthrie	S. A. Boles	30.00	3.00	.90	3.90
une	13, 1901	George Clammer	Warren	W. H. Parsons	308.85	20.00		20.00
une	14, 1901	C. C. Clark	Des Moines	T. W. C. Jaggar			4.63	4.63
une	18, 1901	C. A. Coldren	Muscatine	George A. Mische	15.00	1.50	.45	1.95
une	19, 1901	George A. Jeffers	Plymouth	Daniel Whitney	469.86		14.10	14.10
une	21, 1901	W. L. Livingston	Wayne	G. W. Shelton	425.05	20.00		20.00
une	22, 1901	Alex Brown	Van Buren	John F. Saunderson	1,281.52	20.00		20.00
une	22, 1901	W. L. Livingston	Wayne	Josiah Davis	421.12	20.00		20.00
une	22, 1901	W. L. Converse	Howard	Nicholas O'Brien			4.53	4.53
une	24, 1901	J. E. Craig	Lee	William K. Johnson	2,372.21	20.00		20.00
une	24, 1901	W. H. Killpack	Pottawatt'mie.	D. C. Bloomer			15.87	15.87
une	26, 1901	J. E. Craig	Lee	William K. Johnson			71.17	71.17
une	27, 1901	L. L. Livingston	Wayne	G. W. Shelton			12.75	12.75
une	28, 1901	W. A. Morling	Palo Alto	Jane Ann Daugherty	355.10	20.00		20.00
une	28, 1901	W. O. Clemens	Linn	Martha Sloan	86.89	8.69		8.69
une	28, 1901	E. R. Harlan	Van Buren	John F. Saunderson			38.45	38.45
		Total			$ 47,334.88	$ 1,420.35	$ 973.15	$ 2,393.50

Table No. 152—Showing Receipts of Collateral Inheritance Tax by Counties.

Collected by John Herriott, Treasurer of State, up to January 5, 1901.

ADAIR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty	Total.	Tax paid.
Nov. 11, 1899	E. O. Garmon		$ 14,306.00			$ 104.90
Jan. 5, 1901	Margaret F. Wilson		14,306.93		$ 14,306.93	*737.78
	Total		$ 28,612 93		$ 14,306.93	$ 842 68

*Includes interest.

ADAMS COUNTY.

May 25, 1900	Annabel R. Ewing			$ 8,648.91	$ 8,648 91	$ 432.44

ALLAMAKEE COUNTY.

Sept. 19, 1899	Adolph Ruggemier			$ 3,660. 14	$ 3,660. 14	$ 183 00
Oct. 7, 1899	Bessie Huestis		$ 300 00	2,480.59	2,780.59	139 03
Oct. 25, 1899	Bessie Huestis			97.50	97.50	4.88
Dec. 20, 1899	John Nicholson	$ 1,825.00		10,936.06	12,761.06	638 08
Jan. 10, 1900	Michael Liddy			2,058.95	2,058.95	102 95
Feb. 5, 1900	John Nicholson	150.00			150 00	7.55
Feb. 7, 1900	Nels J. Skeim		3,162.50	884.43	4,046.93	202 34
June 19, 1900	Minerva Cole			2,330.36	2,330.36	116.52
Oct. 1, 1900	Eric Hanson			2,342.28	2,342.28	117 11
Oct. 8, 1900	Peter Moeri	1,680.25			1,680.25	84.02
	Total	$ 3,655.25	$ 3,462.50	$ 24,790. 31	$ 31,908.06	$ 1,595.48

*Includes interest.

APPANOOSE COUNTY.

Dec. 14, 1899	Arabella Sloss					$ 150 00
Aug. 7, 1900	Arabella Sloss			$ 217.74	$ 217.74	*21.26
Aug. 9, 1900	Arabella Sloss					*44.95
	Total			$ 217.74	$ 217.74	$ 216.21

*Includes interest.

BENTON COUNTY.

April 20, 1900	Margaret Remer			$ 4,985.32	$ 4,985.32	$ 249 20
May 3, 1900	Margaret Remer			45 79	45.79	2.30
Oct. 6, 1900	Isaac Pearce		$ 10,450.00	5,143.35	15,593.35	779.67
Oct. 10, 1900	Isaac Pearce			1,060 00	1,060 00	53.00
Dec. 31, 1900	Mrs. P. W. Darling		1,770 00	133.85	1,903.85	95 20
	Total		$ 12,220.00	$ 11,368.31	$ 23,588.31	$ 1,179.43

BLACK HAWK COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Oct. 17, 1899	David Emmet		$ 5,161.47		$ 5,161.47	$ 258 07
Dec. 30, 1899	Martin N. Dayton	$ 4,700.00			4,700 00	235 00
Feb 23, 1900	John S. Holmes		1,222.86		1,222.86	61 14
Feb. 28, 1900	John S Holmes		1,000 00		1,000.00	50.00
July 5, 1900	Henry Klausner			9,304.94	9,304.94	465.24
Oct. 4, 1900	Fanny E. Burr			1,044.25	1,044.25	52.21
Oct. 9, 1900	Fanny E. Burr					†5 17
Oct. 15, 1900	Mary Ann Burden			11,026.47	11,026.47	551.32
Oct. 16, 1900	Theodore A. Jenny			18,644.80	18,644 80	932.24
Oct. 22, 1900	William McNellis				1,000.00	50 00
Dec. 31, 1900	Joshua Kyler				900.00	45 00
	Total	$ 4,700 00	$ 7,384.33	$ 40,020.46	$ 54,004.79	$ 2,705.39

†Interest.

BOONE COUNTY.

April 9, 1900	John W. Mecham		$ 9,000 00	$ 4,618.28	$ 13,618.28	$ 680.91
April 16, 1900	John W. Mecham					†4 53
	Total.		$ 9.000.00	$ 4,618.28	$ 13.618.28	$ 685.44

†Interest.

BREMER COUNTY.

Sept. 21, 1889	Sarah M. Taylor			$ 2,950.00	$ 2,950.00	$ 147 50
Dec. 22, 1899	Mary J. Diamond		$ 1,500.00	1,598.72	3,098.72	154.93
May 2, 1900	S F. Cass	$ 10,000.00			10,000.00	500.00
Oct. 11, 1900	Joseph Simbric.		1,200.00	400 00	1,600 00	80.00
	Total	$ 10,000.00	$ 2,700.00	$ 4.948.72	$ 17.648 72	$ 882.43

BUCHANAN COUNTY.

July 14, 1899	Caroline McGarry		$ 500.00	$ 272.76	$ 272.76	$ 38.64
Jan. 29, 1900	Fred C. Woodworth	$ 2,500.00			2,500 00	125.00
Feb. 1, 1900	Fred C Woodworth					†1.56
Mar. 12, 1900	Fred C. Woodworth		279.53	46.10	325 63	*16.64
May 28, 1900	Mary Maloney		1.171.37		1,171.37	*65 15
July 13, 1900	Sarah Baldwin		1,900.63		1,900 63	*97 56
Nov. 17, 1900	James Forrester	1.300.00			1,300.00	65 00
Nov. 20, 1900	James Forrester					†52
Nov. 21, 1900	Mary Halpin		7,756.85		7,756.85	387.80
Dec. 14, 1900	Mary Halpin			1,000 00	1,000.00	50.00
Dec. 29, 1900	C. Z. Gardiner.			700.00	700.00	35.00
		$ 3,800 00	$ 11.608 38	$ 2,018.86	$ 17,427.24	$ 882.87

†Interest. *Includes interest.

BUENA VISTA COUNTY.

Aug. 3, 1899	Charles F. Quirk.		$ 28,983.30		$ 28,983.30	$ 1,449.16
Aug 10, 1899	Charles F. Quirk.		7,200 00	$ 1,419.20	8,619 20	430.96
Aug. 28, 1899	Mina Mork				2,173 32	108.66
	Total		$ 36,183 30	$ 1,419 20	$ 39.775.82	$ 1,988.78

BUTLER COUNTY.

Sept. 16, 1899	Rieke Tellinghausen		$ 806 67		$ 806.67	$ 40.35
Oct. 9, 1899	James B. Herron.		14,050 00		14,050.00	702 50
Nov. 25, 1899	M. E. Fisher		1,500.00	$ 5,214.51	6,714 51	335.75

BUTLER COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Nov. 28, 1899	M. E Fisher.	.....	.....	.....	.....	$ †10.23
Feb. 28, 1900	James E. Hunter	.....	.....	$ 2,189.43	$ 2,189.43	109.45
Mar. 13, 1900	M. E. Fisher.	.....	.....	1,000.00	1,000.00	50.00
Mar. 16, 1900	James E. Hunter.	.....	$ 1,000.00	.....	1,000.00	50.00
Mar 20, 1900	Patrick McCormick	.....	.....	.....	.....	203.15
April 9, 1900	James E Hunter	.....	.....	.....	.....	†19.15
Sept. 19, 1900	Louisa Edick	.....	904.35	3,597.34	4,501.69	*225.49
	Total	.....	$ 18,261.02	$ 12,001.28	$ 30,262.30	$ 1,746.07

†Interest. *Includes interest.

CALHOUN COUNTY.

Dec. 30, 1899	Adam Van Valkenburg	.....	.....	$ 930.33	$ 930.33	$ 46.51

CARROLL COUNTY.

Sept. 29, 1899	C. L. Schulte	.....	.....	.....	.....	$ 44.42
Nov. 11, 1899	C. L. Schulte	.....	.....	.....	.....	†2.04
March 5, 1900	C. H Mundt	.....	$ 500.00	$ 2,089.00	$ 2,589.00	129.45
May 28, 1900	Nancy E Gibson	.....	4,800.00	.....	4,800.00	240.00
Dec. 5, 1900	Casper Schneider	.....	839.12	.....	839.12	44.98
Dec. 8, 1900	Claus H. Mundt	.....	.....	230.00	230.00	*11.86
	Total	.....	$ 6,139.12	$ 2,319.00	$ 8,158.12	$ 473.35

† Interest. * Includes interest.

CASS COUNTY.

Oct. 11, 1900	Nancy J. McCrea	.....	$ 3,586.51	.....	$ 3,586.51	$ 179.35
Oct. 17, 1900	Nancy J. McCrea	.....	.....	$ 1,000.00	1,000.00	*53.32
	Total	.....	$ 3,586.51	$ 1,000.00	$ 4,586.51	$ 232.67

* Includes interest

CEDAR COUNTY.

Feb. 7, 1900	Thomas H. Tucker	.....	$ 1,208.97	.....	$ 1,208.97	$ 60.45
Feb. 7, 1900	James Tucker	.....	1,577.68	.....	1,577.68	78.88
Feb. 10, 1900	Thomas H. Tucker	.....	.....	.....	.....	†1.58
Feb. 10, 1900	James Tucker	.....	.....	.....	.....	†1.65
Feb. 27, 1900	Thomas H Tucker	.....	.....	$ 1,000.00	1,000.00	*51.22
Feb. 27, 1900	James Tucker	.....	.....	1,000.00	1,000.00	*51.27
June 6, 1900	Catharine H. Thompson.	.....	.....	900.00	900.00	45.00
	Total	.....	$ 2,786.65	$ 2,900.00	$ 5,686.65	$ 290.05

† Interest. *Includes interest.

CHEROKEE COUNTY.

July 17, 1899	Charles F. Quirk	.....	$ 13,760.00	.....	$ 13,760.00	$ 688.00
Feb. 23, 1900	Sylvester Bennett	.....	539.00	.....	539.00	26.95
Mar. 21, 1900	Mary Holmes	.....	.....	$ 158.84	158.84	7.94
June 15, 1900	Margaret Haslett	.....	4,560.21	.....	4,560.21	228.00
June 30, 1900	Margaret Haslett	.....	.....	.....	.....	†1.25
Oct. 24, 1900	Jennie Hickey	.....	.....	.....	.....	252.03
Nov. 26, 1900	Jennie Hickey	.....	.....	.....	.....	22.68
Dec. 12, 1900	John H Heller	.....	3,450.75	.....	3,450.75	*181.73
Dec. 20, 1900	M. Wakefield	$ 500.00	.....	.....	500.00	25.00
	Total	$ 500.00	$ 22,309.96	$ 158.84	$ 22,968.80	$ 1,433.58

† Interest. *Includes interest.

CHICKASAW COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Dec. 16, 1899	James Casey	.....	.....	.....	.....	$ 45.00
Oct. 1, 1900	Carrie Iverson	.....	$ 1,153.20	.....	$ 1,153.20	57.66
Dec. 3, 1900	S. M. Morgan	.....	320.00	401.86	721 86	36.08
	Totals	.....	$ 1,473.20	$ 401 86	$ 1,875.06	$ 138.74

CLARKE COUNTY.

March 3, 1900	Martha S. Howe	.....	$ 17,105.00	.....	$ 17,105.00	$ 855.25
May 3, 1900	Ann Daniels	.....	.....	.....	.....	300.00
	Total	.....	$ 17,105.00	.....	$ 17,105.00	$ 1,155.25

CLAY COUNTY.

Nov. 21, 1899	A. J. Modig	.....	$ 4,940.22	.....	$ 4,940.22	$ 247.01

CLAYTON COUNTY.

Sept. 14, 1899	John F. Becker	.....	$ 2,273.50	.....	$ 2,273.50	$ 113.67
Sept 16, 1899	Samuel H. Buck	$ 1,000.00	.....	.....	1,000.00	50.00
Oct. 18, 1899	Mary Winkel	.....	579.74	.....	579.74	28.58
Feb. 7, 1900	Edwin R. Barron	.....	4,265.00	$ 2,868.00	7,133.00	356 65
Feb 13, 1900	Edwin R. Barron	.....	.....	1,000.00	1,000.00	*102.37
May 21, 1900	Jurgen Jastrem	2,000 00	.....	.....	2,000.00	100.00
Aug. 29, 1900	Mary H. Carter	.....	.....	7,794.72	7,794.72	389.74
Oct. 15, 1900	James Partch	.....	1,600.00	2,737.40	4,337.40	216 87
	Total	$ 3,000.00	$ 8,718.24	$ 14,400.12	$ 26,118.36	$ 1,358.28

* Includes interest.

CLINTON COUNTY.

Nov. 18, 1899	Sarah E White	.....	.....	.....	$ 2,714.38	$ 135.72
Nov. 25, 1899	Sarah E. White	.....	.....	.....	25 00	*5.18
April 3, 1900	Thomas McHale	.....	.....	$ 6,340.60	6,340.60	317 15
May 4 1900	Phoebe Stine	.....	$ 22,061.85	11,000.13	33,061 98	1,653.10
Oct. 3, 1900	Mary Coltman	.....	800.00	2,491 61	3,291.61	164.58
Oct. 15, 1900	William Copping	.....	.....	.....	.....	67 80
Oct. 22, 1900	Matthew Fagan	.....	.....	.....	.....	197.23
Jan. 2, 1901	Thomas Calderwood	.....	24,500.00	46,104 85	70,604.85	3,530.24
	Total	.....	$ 47,361.85	$ 65,937.19	$116,038 42	$ 6,071.00

* Includes interest.

CRAWFORD COUNTY.

Mar. 8, 1900	James Briody	.....	$ 4,920.84	.....	$ 4,920.84	$ *260 03
Nov. 30 1900	H. J. Kuelner	.....	4,175.30	.....	4,175.30	*220.65
	Total	.....	$ 9,096.14	.....	$ 9,096 14	$ 480.68

* Includes interest.

DAVIS COUNTY.

Oct. 13, 1899	William M. Young	$ 6,520.00	.....	.....	$ 6,520.00	$ 326.00
Aug. 7, 1900	Joseph H Ford, Sr	.....	$ 2,525.00	$ 1,000.00	3,525.00	176 25
	Total	$ 6,520.00	$ 2,525.00	$ 1,000 00	$ 10,045.00	$ 502.25

DECATUR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Sept. 21, 1899	John Carnahan				$ 755.00	$ 37.75
Sept. 26, 1899	James Garrett		$ 439.53		439.53	21.97
Jan. 29, 1900	Mollie B O'Neal			$ 6.000.00	6,000 00	300.00
April 27, 1900	John Carnahan				1,000.00	50.00
June 2, 1900	Mollie B. O'Neal			2,000.00	2,000.00	78.00
Aug. 29, 1900	Esther Dancer			2,000.00	2,000.00	100.00
	Total		$ 439.53	$ 10.000 00	$ 12,194.53	$ 587.72

DELAWARE COUNTY.

July 10, 1899	R. Leinard Kahmer		$ 3,906 97		$ 3,906.97	$ 195 34
Oct. 28, 1899	Perry Sisson		6,500 00	$ 2,700.00	9,200.00	460.00
Oct. 30, 1899	Rachel Montgomery			3,625 75	3,625.75	181.29
Oct. 30, 1899	Elizabeth Boyce		839.86		839.86	42.00
Dec. 18, 1899	Perry Sisson			11.20	11 20	*5.48
May 7, 1900	J. T Todd			8,434.60	8,434 60	421 73
Aug. 7, 1900	Alexander H. Landis		9,586.73		9,586.73	479.34
Aug. 29, 1900	Alexander H. Landis			260.93	260.93	*62.91
Nov. 5, 1900	Robert Dickson					821.83
	Total		$ 20,833.56	$ 15,032 48	$ 35,866 04	$ 2,669.92

*Includes interest.

DES MOINES COUNTY.

July 1, 1899	Margaret Moss		$ 1,525.00	$ 5,608.87	$ 7,133.87	$ 356 69
Nov. 14, 1899	Lucia G. Cook	$ 1,647.00			1,647 00	82.35
Nov. 21, 1899	Virginia Shelton					231 03
Nov. 23, 1899	Mercy Lewis		405.51		405.51	20 27
Feb. 6, 1900	John Graham			4,724.99	4,724.99	236.24
Mar. 8 1900	Louis Rabenstein	25,255.97			25,255.97	1,262.79
Mar. 17, 1900	Virginia D. Rorer					698.44
Mar. 23, 1900	Martha A. Gilbert		1,250.00		1,250.00	62.50
April 2, 1900	Martha A Gilbert		1,000.00		1,000.00	50.00
April 7, 1900	Trangott Voelkel		606.73		606 73	30.33
April 16, 1900	Trangott Voelkel					†1.07
July 20, 1900	Mahala J. Henry			1,818.00	1,818.00	90.90
Aug. 24, 1900	George W Buttles			8,016 00	8,016.00	400 80
Oct. 17, 1900	Helena Kleemann					52.81
Nov. 2, 1900	Lewis M. Smith					160.20
	Total	$ 26,902.97	$ 4,787.24	$ 20,167.86	$ 51,858.07	$ 3,736.42

†Interest.

DUBUQUE COUNTY.

Sept. 1, 1899	Eugene Rhuellier			$ 1,787.25	$ 1,787.25	$ 89.45
Oct. 21, 1899	Albert R. E. Kurz		$ 1,015.00	1,508.00	2,523.00	126.15
Nov. 2, 1899	John Osthoff, Sr			1,719.88	1,719 88	85 99
Nov. 13, 1899	John Miehle			3,086 62	3,086 62	154.33
Dec. 8, 1899	Lydia M Vibber		11,286.59		11,286 59	564.32
Jan. 6, 1900	Michael Haggerty	$ 4,000.00			4,000 00	200.00
Jan. 27, 1900	Asenath Elliott		4,300.00		4,300.00	215.00
Mar. 12, 1900	Susana Kistler			4,712.06	4,712.06	237.47
Mar. 19, 1900	John Yall		500.00	1,378.85	1,878.85	93.94
May 10, 1900	Susana Kistler					†28.78
May 14, 1900	James C Johnston		2,093.01	665.16	2,758.17	137 90
May 31, 1900	Wilhemina Miehle			2,947.71	2,947.71	147.38
June 2, 1900	James Wallis	5,000.00			5,000.00	250.00
June 9, 1900	James Wallis					†3.45
June 9, 1900	Paul Frische					195 85
June 11, 1900	Stella S. McCarthy	1,000.00			1.000 00	50.00
June 18, 1900	Mary Mullen		2,950.00	228.32	3,178.32	158.00
June 18, 1900	Paul Frische					2.83

DUBUQUE COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX: Bequest.	BASIS OF TAX: Real estate.	BASIS OF TAX: Personalty.	BASIS OF TAX: Total.	Tax paid.
me 25, 1900	Michael Brady	.....	$ 6,000.00	117,526.81	123,526.81	$ 6,176.34
ne 27, 1900	Mary Mullen	.....	.....	....	.....	†7.06
ne 29, 1900	Michael Brady	.....	.....	2,547.60	2,547.60	127.38
ly 10 1900	R. L. Vibber	.....	2,075.00	5,699.10	7,774.10	*422 33
ly 21, 1900	Stella S McCartey	.....	.....	.....	.....	†1.97
ly 21, 1900	Elvira A. Cummins	.....	1,500.00	2,663.85	4,163.85	208.19
ug. 3, 1900	Elvira A Cummins	.....	.....	.....	.....	†1.38
ug. 6, 1900	Jane Sullivan	.....	2,300.00	1,386 35	3,686 35	184 32
ug 11, 1900	Augusta Kaiser	.....	10,500.00	17,162 01	27,662 01	1,383.10
ug. 13, 1900	Augusta Kaiser	.....	.....	403.75	403.75	20.17
ct. 18, 1900	Bernard Konans	.....	.....	2,781.21	2,781.21	*163.74
ov. 9, 1900	G. H. Schroeder	.....	5,100.00	27 55	5,127.55	256.37
ov. 17, 1900	G. H. Schroeder	.....	.....	.....	.....	†14.80
ec. 3, 1900	Charles C. Bruce	$ 1,000.00	.....	.....	$ 1,000.00	$ 50.00
ec. 22, 1900	Lucinda C Watson	.....	.....	.....	389.25	19.46
an. 4, 1901	Katharine Heeb	2,000.00	.....	.....	2,000.00	100.00
	Total	$ 13,000.00	$ 49,619.60	$168,232.08	$231,240.93	$11,878.35

*Includes interest. †Interest.

EMMET COUNTY.

eb. 23, 1900	David Duncan	.....	$ 2,660.00	.....	$ 2,660.00	$ 133.00
ar. 6, 1900	David Duncan	.....	.....	.....	.....	†9.87
	Total.	.....	$ 2,660.00	.....	$ 2,660.00	$ 142.87

†Interest.

FAYETTE COUNTY.

ug. 19, 1899	Charlotte Brause	$ 1,700.00	.....	.....	$ 1,700.00	$ 85.00
ug. 25, 1899	John Steiner	.....	.....	.....	1,035.42	51.77
ct. 13. 1899	William R. Morley	.....	.....	.....	.....	3,000.00
ct. 20, 1899	Thomas Mansell	.....	$ 3,536.37	$ 242.63	3,779.00	188.95
ct 30, 1899	Edward H Flynn	.....	.....	.....	.....	319.25
ec. 23. 1899	Henry Moritz.	.....	.....	.....	.....	*135.31
ec. 27, 1899	Thomas Mansell	.....	.....	.....	.....	†29.44
ec. 27, 1899	Mary S. Holton	.....	2,062.53	.....	2,062.53	106.20
ept 15, 1900	A. F. Stilwell	.....	.....	500 00	500 00	25.00
	Total	$ 1,700.00	$ 5,598.90	$ 742 63	$ 9,066 95	$ 3,940.92

*Includes interest. †Interest.

FRANKLIN COUNTY.

ly 21, 1900	Mary Wright	.....	$ 850.00	$ 239.22	$ 1,089.22	$ 54.46
ug. 15, 1900	George Clark	.....	.....	.....	.....	907.10
pt. 10, 1900	Susana Cook	300.00	.....	.....	300.00	15.00
pt. 19, 190	Susana Cook	.....	.....	.....	.....	†1.45
ec. 24, 1900	Orlina A. Cowell	.....	.....	9,568 53	9,568 53	*570.00
	Total.	$ 300.00	$ 850 00	$ 9,807.75	$ 10,957.75	$ 1,608.01

†Interest. *Includes interest.

GREENE COUNTY.

ov. 11, 1899	B. F. Roberts	.....	$ 2,819.66	.....	$ 2,819.66	$ 140.98
eb. 19, 1900	Michael Prendegrast	.....	.....	$ 1,312.41	1,312.41	69.86
ar. 30, 1900	Michael Prendegrast.	.....	.....	.....	.....	118.53
	Total.	.....	$ 2,819.66	$ 1,312.41	$ 4,132 17	$ 329 37

GUTHRIE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
June 14, 1900	P. J. F. Lane	.....	$ 4,134.70	.....	$ 4,134.70	$ 206.73
June 21, 1900	Maggie Phillips	.....	1,300.00	.....	1,300 00	65.00
June 28, 1900	Titus Phillips	.....	1,500.00	$ 3,261.27	4,761.27	238 06
	Total	.....	$ 6,934.70	$ 3,261 27	$ 10,195 97	509.79

*Includes interest.

HANCOCK COUNTY.

Dec. 24, 1900	Rachel C. Low	.....	$ 4,789.50	.....	$ 4,789.50	$ *246.29

HARDIN COUNTY.

Sept. 1, 1899	Perry H. Heffern	.....	$ 6,241.00	.....	$ 6,241.00	$ 312.05
Jan. 11, 1900	Alice Croston	.....	800 00	$ 6,991.09	7,791.09	389 55
Feb. 16, 1900	Julius Terrill	.....	.....	2,407 73	2,407.73	120.39
Mar. 9, 1900	Alice Croston	.....	.....	1,000.00	1,000.00	50 00
Dec. 17, 1900	Harriet S. Cross	.....	4,000.00	4,233.15	8,233.15	411.66
Dec. 24, 1900	Bernard Monahan	.....	5,982.38	.....	5,982.38	*312.61
	Total	.....	$ 17,023 38	$ 14,631 97	$ 31,655.35	$ 1,596.26

HARRISON COUNTY.

Oct. 9, 1899	Mary Krauskoff	.....	.....	$ 4,468.53	$ 4,468 53	$ 223.42
Sept. 27, 1900	Elizabeth Manchester	$ 1,000.00	.....	.....	1,000.00	50.00
	Total	$ 1,000.00	....	$ 4,468.53	5,468.53	273.42

HENRY COUNTY.

July 17, 1899	Louis Brotzer	.....	$ 1,357.50	$ 774.61	$ 2,132 11	$ 106.60
Sept. 23, 1899	Martha W. Miller	.....	.....	.....	2,469.00	123.45
Sept. 25, 1899	Elizabeth C. Buffington	$ 100 00	.....	.....	100.00	5.00
Jan 2, 1900	Emma Martin	.....	1,000.00	385.40	1,385 40	69 27
Mar. 16, 1900	Carridon Peck	.....	.....	1,400 00	1,400.00	70 00
Mar. 23, 1900	Leah Lindley	.....	.....	.....	.....	3.23
April 12, 1800	Leah Lindley	.....	.....	1,000.00	1,000.00	50.00
Sept. 28, 1900	Thos. Russell Cowden	.....	9 50	1,256 89	2,206 89	110.35
	Total	$ 100.00	$ 3,307.50	$ 4,816.90	$ 10,693.40	$ 537 90

HOWARD COUNTY.

Oct. 23, 1899	Thomas Evans	.....	.....	.....	$ 4,760.11	$ *247.70
Mar. 24, 1900	Charles N. Flagler	.....	.....	.....	.....	649.29
	Total	.....	.....	.....	$ 4,760.11	$ 896 99

HUMBOLDT COUNTY.

May 9, 1900	Conklin Gay	.....	.....	$ 4,471.55	$ 4,471.55	$ *227.77

IDA COUNTY.

Dec. 14, 1900	Peter Rasmussen	....	$ 3,200 00	$ 313.40	$ 3,513.40	$ 175.67

IOWA COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
ov. 1, 1899	Annis White	.....	$ 869.35	$ 1,813.36	$ 2,682.71	$ 134.14
ov. 17, 1899	William Moerschel	.....	.....	18,478.37	18,478.37	923.92
pr. 14, 1900	John Blythe, Sr.	$ 500.00	.....	.....	500.00	25.00
ept. 4, 1900	Elizabeth Murboch	.....	.....	1,802.80	1,802.80	90.14
ov. 15, 1900	Jacob Schenner	.....	.....	1,262.64	1,262.64	63.13
	Total	$ 500.00	$ 869.35	$ 23,357.17	$ 24,726.52	$ 1,236.33

JACKSON COUNTY.

ly 31, 1899	Louisa W. Edgerton	.....	$ 15.25	.....	$ 15.25	$ .76
ept. 29, 1899	Alice McCabe	.....	1,275.00	$ 906.24	2,181.24	109.06
ct. 9, 1900	Charles F. Stein	.....	8,400.00	9,280.04	17,680.04	884.00
ov. 26, 1900	Moses Collipriest	.....	.....	.....	.....	15.00
	Total	.....	$ 9,690.25	$ 10,186.28	$ 19,876.53	$ 1,008.82

JASPER COUNTY.

ly 5, 1899	Sarah H. Webster	.....	$ 1,200.00	$ 7,692.20	$ 8,892.20	$ 444.61
ug. 9, 1899	Isabelle I. Exline	.....	3,460.00	.....	3,460.00	173.00
ct. 21, 1899	Kate Moran	.....	1,633.87	1,533.66	3,167.53	158.38
ov. 1, 1899	John McKittrick	.....	4,105.90	.....	4,105.90	205.30
pril 12, 1900	Jacob Trevits	.....	.....	3,021.84	3,021.84	151.10
pril 18, 1900	Almarine Hollen	.....	5,800.11	436.89	6,237.00	311.85
pril 30, 1900	Almarine Hollen	.....	5.80	.....	5.80	*5.91
ay 15, 1900	James Harrison	.....	.....	.....	.....	84.61
pt. 27, 1900	James Parker	.....	.....	.....	.....	244.26
	Total	.....	$ 16,205.68	$ 12,684.59	$ 28,890.27	$ 1,779.02

*Includes Interest.

JEFFERSON COUNTY.

ne 6, 1900	E. E. Blomgren	.....	.....	$ 1,358.10	$ 1,358.10	97.91
ly 23, 1900	E. E. Blomgren	.....	.....	75.00	75.00	3.75
	Total	.....	.....	$ 1,433.10	$ 1,433.10	$ 71.66

JOHNSON COUNTY.

v. 24, 1899	Maria D. Heinhold	.....	$ 950.00	$ 2,460.42	$ 3,410.42	$ 170.52
ec. 7, 1899	Agnes Grissel	.....	.....	258.20	258.20	12.91
ec. 9, 1899	Maria D. Heinhold	.....	.....	.....	.....	†.53
ec 15, 1899	Robert Lyon	.....	.....	2,270.50	2,270.50	*115.47
ec. 19, 1899	Agnes Grissel	.....	.....	.....	.....	†2.23
n. 19, 1900	James Leghorn	$ 12,874.80	.....	.....	12,874.80	643.74
eb. 19, 1900	S. W. Payne	.....	.....	.....	150.84	7.54
arch 3, 1900	S. W. Payne	.....	.....	.....	1,000.00	50.00
ar. 17, 1900	Sarah F. Ransom	1,000.00	.....	.....	1,000.00	50.00
ar. 27, 1900	Sarah F. Ransom	.....	.....	.....	.....	†12.48
ay 11, 1900	Timothy Barry	.....	.....	.....	.....	150.15
v. 23, 1900	Sarah E. Seymour	500.00	.....	.....	500.00	25.00
ec. 5 1900	Sarah E. Seymour	.....	.....	.....	.....	†.38
	Total	$ 14,374.80	$ 950.00	$ 4,989.12	$ 21,464.76	$ 1,240.95

*Includes interest. †Interest.

JONES COUNTY.

ec. 23, 1899	George Snowden	.....	.....	$ 4,404.97	$ 4,404.97	$ 220.25
eb. 14, 1900	George W. Lovell	.....	$132,051.50	187,948.50	320,000.00	16,000.00

JONES COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Feb. 15, 1900	Joseph B. Smalley	.....	.....	$ 1,958 20	$ 1,958.20	$ 97.91
Feb. 15, 1900	Angeline Williams	.....	.....	925 00	925.00	46.25
Feb. 21, 1900	Angeline W Iliams	.....	.....	1,050.00	1,050.00	52.50
April 4, 1900	Angeline Williams	.....	.....	452.80	452.80	22.64
April 13, 1900	Levi G. Hildreth	.....	$ 13,500.00	4,441.60	17,941.60	897.08
April 19, 1900	George Stuhler	$ 500.00	.....	.....	500.00	*25.35
Dec. 6, 1900	Peter Strong	....	.	.....	.. .	660.08
	Total	$ 500.00	$145,551.50	$201,181.07	$347,232.59	$18,022.06

*Includes interest.

KEOKUK COUNTY.

Jan. 6, 1900	Charles Macaulay	.....	$ 5,676.00	....	$ 5,676.00	$ 283.80
Jan. 19, 1900	Charles Macaulay	.....	..	....	.....	†12.88
Oct. 25, 1900	Mary Evans	.....	....	.	.....	76.80
Dec. 5, 1900	Fred Weiland	.	2,472.00	$ 1,180.25	3,652 25	*197.94
	Total	.	$ 8,148.00	$ 1,180.25	$ 9,328 25	$ 571.42

* Includes interest. † Interest.

LEE COUNTY.

Sept. 15, 1899	Abbie H. Sawyer	.....	$ 1,175.00	$ 3,413.60	$ 4,588.60	$ 229.43
Nov. 10, 1899	George Fullenkamp	.....	3,645.00	2,684.80	6,329.80	316.41
Mar. 7, 1900	John C. Weaver	.....	.....	14,831.72	14,831.72	741.58
April 28, 1900	James J. Brown	.....	.....	.....	...	58.88
May 2, 1900	Sarah McCullough	.....	2,535 00	763 29	2,298.29	114 91
May 5, 1900	George F. Kiel	.....	700.00	6,459 95	7,159.95	358 00
May 7, 1900	Thomas McKee	.....	.....	.....	.....	2,171 29
May 8, 1900	Sarah McCullough	.....	.....	.....	.....	† 77
May 12, 1900	Carrie J Fairbanks	.....	.....	.....	.....	234 20
May 15, 1900	Sarah McCullough	.....	.....	158.80	158 80	7.94
May 23, 1900	Charles Eichhorn	.....	3,121 75	475.02	3,596 77	179.84
June 6, 1000	Charles Eichhorn	.....	.....	.....	.....	†3.31
June 23, 1900	Louisa Lachmann	.....	3,255.00	52.48	3,307 48	165.38
Sept. 12, 1900	James Orth	$ 6,722.10	.....	.....	6,722.10	336.10
Sept 17, 1900	James Orth	.....	.....	.....	.....	†43.85
Sept. 22, 1900	Mary Hill	.....	.....	5,805.44	5,805.44	290.27
Sept. 27, 1900	Mary Hill	.....	.....	1,000.00	1,000.00	50.00
	Total	$ 6,722.10	$ 13,431.75	$ 33,645.10	$ 55,789.05	$ 5,302.16

† Interest.

LINN COUNTY.

Oct. 27, 1899	James Marshall	.....	....	.....	.....	$ 128 48
Dec. 4, 1899	Philip Hess	.....	$ 1,306 90	.....	$ 1,306.90	65.35
Dec. 4, 1899	Catharine Hess	.....	269.20	.....	269 20	13.45
Dec. 19, 1899	Philip Hess	.....	.....	.....	.....	†1.16
Dec. 19, 1899	Catharine Hess	.....	.....	.....	.....	†1 00
Jan. 11, 1900	Joseph S. Butler	$ 3,300.00	..	.....	3,300.00	165.00
Jan. 19, 1900	Ella Barringer	.....	1,970.00	.....	1,970.00	98.50
Jan. 31, 1900	Charles J. Blockert	.....	.....	441.29	441.29	*25.00
Mar. 10, 1900	Mary A. Harrison	.....	700.00	1,311 80	2,011.80	100.59
June 22, 1900	John A. Bettis	200.00	.....	.....	200 00	10 00
Aug. 31, 1900	Caroline A. Rice	.....	1,173.60	.....	1.173.60	*60.37
Sept. 6, 1900	Sarah E Thompson	.....	.....	.....	.....	115.40
Nov. 14, 1900	Eleanora Barrett	.....	.....	.....	.....	665.00
Nov. 30, 1900	C. C. Hinkley	.....	2.734.85	.....	2,734.85	*137.65
Dec. 1, 1900	Sarah A. Bowdish	.....	4,485.15	.....	4.485.15	224.25
Dec. 6, 1900	Katharine Splichal	.....	.	1,109.71	1,109 71	55.48
Dec. 7, 1900	C. C. Hinkley	.....	102.60	.....	102.60	5.13
Dec. 13, 1900	F. A. McConahy	.....	.....	941.44	941.44	*42.17
Dec. 17, 1900	Sarah A. Bowdish	.....	.....	.....	.....	†3.68

LINN COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Dec. 18, 1900	Caroline A. Rice	.....	1,946.99	.....	1,946.99	*102 58
an. 2, 1901	James Leghorn	.....	.....	.....	6,315 52	315.72
	Total	$ 3,500 00	$ 14,689.29	$ 3,904.24	$ 28,309.05	$ 2,341.96

* Includes interest. †Interest.

LOUISA COUNTY.

Sept. 9, 1899	Robert Marshall	.....	$ 6,173.78	.....	$ 6,173.78	$ *312.88
Nov. 18, 1899	Robert Marshall	.....	.....	$ 1,802.98	1,802.98	90.15
uly 5, 1900	Jane Ferguson	.....	500.00	1,555.61	2,055.61	*103.28
Aug. 3, 1900	George Sultzberger	.....	2,600.00	26 00	2,626 00	131.30
Aug. 16, 1900	George Sultzberger	.....	.....	1,000.00	1,000.00	50.00
Sept. 6, 1900	George Sultzberger	.....	.....	.....	.....	†16.75
Sept. 15, 1900	C. H. Jamison	.....	4,293.07	.....	4,293 07	*255.28
Oct 12, 1900	Amanda J. Coulter	.....	1,374 50	1,937.29	3,311.79	*167.80
Oct. 23, 1900	Amanda J Coulter	.....	.....	17 80	17.80	.89
Dec. 29, 1900	Minerva Wolf	.....	1,000.00	2,093.04	3,093.04	*155.68
an 2, 1901	J. D. Clement	.....	1,680.00	2,008.21	3,688.21	184.41
	Total	.....	$ 17,621.35	$ 10,440.93	$ 28,062.28	$ 1,468.42

*Includes interest. †Interest.

LYON COUNTY.

Aug. 17, 1899	Elizabeth A Gammell	.....	.....	$ 1,224.00	$ 1,224.00	$ 61.20
uly 14, 1900	Asa G. Van Blarcom	.....	.....	4,427.18	4,427.18	221.35
uly 23, 1900	Asa G. Van Blarcom	.....	.....	.....	.....	†8.84
	Total	.....	.....	$ 5,651.18	$ 5,651.18	$ 291.39

†Interest.

MADISON COUNTY.

Dec 20, 1899	Ida May Hazen	.....	$ 650.00	$ 1,513.10	$ 2,163.10	$ 108.15
une 27, 1900	Charles Christenson	.....	1,420.00	408 00	1,828.00	91.40
une 27, 1900	A. M. Friederickson	.....	1,910.00	180.00	2,090.00	104.50
uly 9, 1900	Charles Christenson	.....	.....	794 60	794.60	39 73
	Total	.....	$ 3,980 00	$ 2,895 70	$ 6,875 70	$ 343.78

MAHASKA COUNTY.

Aug. 21, 1899	John Scott	.....	$ 3,941.52	.....	$ 3,941.52	$ 197.08
Nov. 14, 1899	Levi Stewart	.....	6,765 80	.....	6,765 80	338.39
Dec. 21, 1899	George C. Morgan	.....	233.33	.....	233.33	11.66
Dec. 22, 1899	Thomas Thompson	.....	.....	$ 5,769.58	5,769 58	288 47
April 11, 1900	Isabelle Higgins	.....	1,600.00	389.17	1,989.17	99 46
une 11, 1900	Isabelle Higgins	.....	.....	1,000.00	1,000.00	*50.89
une 20, 1900	Rebecca H. Roberts	.....	.....	1,600.00	1,600 00	80.00
uly 21, 1900	H. W. McNeill	.....	.....	52,105.00	52,105 00	2,605 25
uly 24, 1900	Matilda A. Lyon	.....	.....	175.00	175.00	8.75
uly 24, 1900	Nancy Hull	.....	1,200 00	2,716.87	3,916.87	195.84
	Total	.....	$ 13,740.65	$ 63,755.62	$ 77,496.27	$ 3,875.79

MARION COUNTY.

Nov. 21, 1899	R. Q. Spence	.....	$ 792.50	.....	$ 792.50	$ *42.30
uly 18, 1900	Samuel Myers	.....	.....	$ 704.00	704.00	35.20
Dec. 20, 1900	Jan Akkerman	.....	.....	13,424.00	13,424.00	671.20
Dec. 22, 1900	Jan Akkerman	.....	.....	.....	.....	†118.69
	Total	.....	$ 792.50	$ 14,128.00	$ 14,920.50	$ 867.39

* Includes interest. † Interest.

MARSHALL COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Oct. 18, 1899	George W. Anderson	.....	$ 900.00	$ 935.00	$ 1,835 00	$ 91.75
Dec. 9, 1899	R. E. Bloomfield	.....	2,762.40	.....	2,762.40	138.12
Dec. 14, 1899	R. E. Bloomfield	.....	.....	.....	.....	†3.28
Jan. 11, 1900	George W Anderson	.....	.....	52.00	52.00	2.60
Nov. 28, 1900	Patrick McCarthy	.....	.....	2,471 24	2,471 24	*123.72
	Total	.....	$ 3,662.40	$ 3,458.24	$ 7,120.64	$ 359.47

*Includes interest. †Interest.

MILLS COUNTY.

April 11, 1900	Mary Ann Mathers	.....	.....	$ 4,751.16	$ 4,751.16	$ 237.55
Dec. 29, 1900	Nicholas Gerards	.....	$ 1,800.00	5,081 88	6,881.88	*395 23
	Total	.....	$ 1,800.00	$ 9,833 04	$11,633.04	$ 633.78

*Includes interest.

MITCHELL COUNTY.

Nov. 13, 1899	Betsey Nelson	.....	$ 356.09	.....	$ 356.09	$ 17 80
Feb. 16, 1900	M. D. Cutler	.....	8,000.00	.....	8,000 00	400.00
	Total	.....	$ 8,356.09	.....	$ 8,356 09	$ 417.80

MONTGOMERY COUNTY.

March 6, 1900	Evan M. Evans	$ 200 00	$ 425.00	$ 75 00	$ 700.00	$ 35.00

MUSCATINE COUNTY.

July 3, 1899	Samuel Satterthwait	$ 3,500.00	.....	...	$ 3,500 00	$ 1.75
July 21, 1899	Jacob Van Doren	.....	$ 5,300.00	$ 505.58	5,805.58	290 28
Sept. 21, 1899	Joseph Frank	.....	1,847.52	.....	1,847 52	92 37
Jan. 25, 1900	William M Baird	300.00	.....	.....	300 00	15.00
Jan. 29, 1900	Abijah M Winn	.....	13,000.00	2,358.68	15,358 68	767.94
Feb. 16, 1900	Abijah M. Winn	.....	.....	8.45	8.45	.43
Mch. 3, 1900	D. P. Johnson	4,550.00	.....	.....	4,550 00	227.50
Mch 21, 1900	Jacob Van Doren	.....	1,000.00	.....	1,000 00	50.00
April 4, 1900	Hannah Schofield	.....	1,800 00	...	1,800.00	90.00
April 5, 1900	D. P Johnson	1,450.00	.....	.....	1,450 00	72.50
April 10, 1900	Thomas F. Wiles	.....	2,500.00	684.74	3,184.74	159 24
May 8, 1900	D. P. Johnson	1,500 00	.....	.....	1,500.00	75.00
July 10, 1900	Isaac Epperly	.....	18,145.00	34,645 59	52,790 59	2,639.52
July 16, 1900	Margery Busbee	.....	6,400.00	.....	6,400 00	320 00
July 16, 1900	Isaac Epperly	.....	.....	2,354 20	2,354.20	117 71
July 16, 1900	James M. Jamieson	.....	6,986.62	.....	6,986.62	349.33
Sept. 12, 1900	Barbara Schneider	.....	.....	5,071.88	5,071.88	253.60
Oct. 19, 1900	Commadore Chambers	.....	2,093.98	.....	2,093.98	104.69
Oct. 22, 1900	Commadore Chambers	.....	.....	.....	..	†1 33
Nov. 13, 1900	Edward Maysenholder	.....	.....	.....		94.20
Dec. 14, 1900	Cornelius Kelly	.....	.....	.....		396.57
Dec 20, 1900	Cornelius Kelly	.....	.....	1,020.00	1,020.00	51 00
Dec. 29, 1900	Robert Booth	...	.....	...	...	535.89
	Total	$ 11,300.00	$ 59,073.12	$ 46,649 12	$117,022.24	$ 6,924.10

†Interest.

O'BRIEN COUNTY.

Aug. 1, 1899	George E. Baker	.....	.....	$ 1,265.00	$ 1,265 00	$ 63.25
Dec. 26, 1900	Andrew Redford	.....	$ 13,600.00	3,143.62	16,743 62	837.18
Dec. 31, 1900	Thos B. S. Gibson	.....	7,193.70	.....	7,193.70	360.00
	Total	.....	$ 20,793.70	$ 4,408.62	$ 25,202 32	$ 1,260.43

PAGE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personality.	Total.	Tax paid.
r. 22, 1900	Moses Kreps				$ 2,644.61	$ 132.23
il 4, 1900	Elias Bergstrom		$ 2,000.00	$ 1,891.50	3,891.50	194.57
	Total		$ 2,000 00	$ 1,891.50	$ 6,536 11	$ 326.80

PALO ALTO COUNTY.

e 21, 1900	Eliza Garner			$ 1,913.69	$ 1,913 69	$ *98.55
y 2, 1900	James Kerr					85.00
g. 9, 1900	Patrick Brennan					77.27
	Total			$ 1,913 69	$ 1,913.69	$ 260.82

* Includes interest.

PLYMOUTH COUNTY.

t. 5, 1899	Bernard Post					$ 384.47
v. 10, 1899	Winnie E. Wood		$ 1,800 00	$ 150 00	$ 1,950.00	97.50
	Total		$ 1,800 00	$ 150.00	$ 1,950 00	$ 481.97

POLK COUNTY.

c. 7, 1899	E. C. Smith		$ 660.83		$ 660.83	$ 33.04
c. 30, 1899	E. C. Smith					†1.90
. 19 1900	William H. Gilcrest			$145.486.50	145,486.50	7,274.33
o. 7, 1900	William H. Gilcrest			1,000.00	1,000.00	*50.22
r. 6, 1900	W. V. Williams		7,944.35		7,944.35	*417.59
r. 10, 1900	W V Williams		1,000.00			*52.59
r. 24, 1900	John M. Day			8,827.68	8.827.68	441.37
y 29, 1900	Thomas Saddler					81.28
y 29, 19 0	Myra A. Reed					35.86
e 14, 1900	John Rummel		8,000.00	499.44	8,499.44	424.97
e 23, 190	John M. Day			1,426.08	1,426.08	71.30
g 9, 1900	Adam Howell	$ 1,600.00			1,600.00	80.00
t 21, 1900	Sarah Proctor		8,125.00	1,476.92	9,601.92	480.10
t. 4, 1900	John M. Day					84.81
t. 5, 1900	Mary J. T. Smith		3,700.00	185.37	3,885.37	194.27
c. 7, 1900	W. B. Bentley	27,280.00			27,280.00	1,364.00
	Total	$ 28,880.00	$ 29,430.18	$158,901.99	$216,212.17	$11,087.63

† Interest. * Includes interest.

POTTAWATTAMIE COUNTY.

y 1, 1899	Joel Eaton		$ 400.00		$ 400.00	$ 20.00
ct. 26, 1899	C. H. Brown		2,022.50		2,022.50	101.12
n. 25, 1900	Solomon Mayer			$ 4,617.71	4,617.71	230.88
b. 2, 1900	Josiah Danforth		26,390.00	6,492.80	32,882.80	1,644.14
b. 13, 1900	Daniel Eicher		5,500.00	7,981.18	13,481.18	674.05
b. 17, 1900	Solomon Mayer					†14.99
ar. 1, 1900	Jennie L. Keniston		4,790.75		4,790.75	*281.66
pril 20, 1900	Sarah J. Ballard	$ 1,000.00			1,000.00	50.00
t. 27, 1900	S. D. Megeath			3,909.20	3,909.20	195.46
	Total	$ 1,000.00	$ 39,103.25	$ 23,000.89	$ 63,104.14	$ 3,212.30

* Includes interest. † Interest.

POWESHIEK COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Dec. 15, 1900	C. F. Schone.	.....	.....	.....	.....	$ 477.75
Dec. 22, 1900	C. A. Finnigan.	.....	.....	.....	.....	95.10
Dec. 26, 1900	James Meehan	.....	.....	.....	.....	50.93
Jan. 2, 1901	C. F. Schone.	.....	.....	.....	.....	18.52
	Total	.....	.....	.....	.....	$ 641.36

† Interest.

RINGGOLD COUNTY.

Nov. 21, 1899	Mary A. Day.	.....	$ 2,870.00	.....	$ 2,870.00	$ 143.50
Nov. 25, 1899	Mary A. Day.	.....	.....	.....	.....	†.96
Mar. 13, 1900	Louis Weiss	.....	9,088.00	$ 256.61	9,344.61	502.76
	Total	.....	$ 11,958.00	$ 256.61	$ 12,214.61	$ 647.22

† Interest.

SAC COUNTY.

July 14, 1899	Ferdinand A. Rabe.	.....	$ 3,003.40	.....	$ 3,003.40	$ *153.50
Sept. 14, 1900	Christian Uhde.	.....	.....	.....	.....	142.57
Oct. 11, 1900	Artha Linda Rowley	.....	968.40	.....	968.40	48.42
	Total	.....	$ 3,971.80	.....	$ 3,971.80	$ 344.49

* Includes interest.

SCOTT COUNTY.

Aug 7, 1899	Henning Haller	.....	.....	$ 8,517.61	$ 8,517.61	$ 425.88
Nov. 20, 1899	Hugo V. Freyburg	.....	.....	19,436.94	19,436.94	971.85
Dec. 30, 1899	Claus F. Schroeder.	.....	600.00	.....	600.00	30.00
Dec. 30, 1899	M. H. Mandeville	.....	.....	7,008.61	7,008.61	350.43
Jan. 23, 1900	Ann W. Curtis.	.....	.....	.....	349.00	17.45
Jan 25, 1900	Ann W. Curtis.	.....	7.40	.....	7.40	.37
Feb. 26, 1900	Sarah L. Krum.	.....	1,917.92	.....	1,917.92	95.90
Mar. 1, 1900	Sarah L. Krum.	.....	1,000.00	.....	1,000.00	50.00
Mar. 8, 1900	Catharine E. Lindsay	.....	1,000.00	.....	1,000.00	50.00
Mar. 9, 1900	George P. McCleland	.....	9,375.00	28,102.98	37,477.98	1,873.90
April 3, 1900	Chris Toerring	$ 1,900.00	.....	.....	1,900.00	95.00
April 13, 1900	Paul Wiese.	.....	.....	.....	.....	5,840.90
April 26, 1900	Friedrich Bartusch.	.....	.....	5,023.04	5,023.04	251.15
May 23, 1900	Claus Karstens.	2,835.40	.....	.....	2,835.40	141.77
May 31, 1900	Mary A. Etherington	.....	.....	.....	.....	85.55
July 21, 1900	William Stevens Perry	.....	.....	11,000.00	11,000.00	*591.82
July 21, 1900	Sarah Woods Perry	.....	.....	671.80	671.80	*37.65
Aug. 4, 1900	Lowe P. Cook	.....	.....	.....	9,186.97	459.35
Sept. 13, 1900	Paul Wiese	.....	.....	1,000.00	1,000.00	50.00
Oct. 23, 190	Maria Westphal	.....	1,190.00	3,935.38	5,035.38	251.72
Oct. 30, 1900	Louisa Balschmitter.	.....	.....	.....	.....	88.40
Nov. 2, 1900	Edward Schlegel.	.....	7,500.00	62,260.50	69,760.50	3,488.02
Nov. 17, 1900	Charles Priester	.....	5,700.00	9,167.00	14,867.00	743.35
Nov. 20, 1900	Edward Schlegel.	.....	.....	923.70	923.70	46.18
Nov. 22, 1900	Charles Priester	.....	.....	863.00	863.00	*78.28
Nov. 27, 1900	Eva J. Youmans.	.....	.....	.....	.....	287.50
Dec. 1, 1900	August Steffen	$ 1,000.00	.....	.....	1,000.00	50.00
Dec. 13, 1900	Hans Schlueter	.....	.....	1,258.19	1,258.19	62.90
Dec. 18, 1900	Hans Schlueter	.....	.....	.....	.....	†6.54
Dec. 29, 1900	Abner Davison.	2,000.00	.....	.....	2,000.00	100.00
	Total	$ 7,735.40	$ 28,200.32	$159,168.75	$204,640.44	$ 16,621.95

* Includes interest.

SHELBY COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
ct. 11, 1900	Adelia F. Cosgrove					$ 263.56

SIOUX COUNTY.

n. 22, 1900	Jan Jans Monn.		$ 3,200.00	$ 1,309.64	$ 4,509.64	$ 225.48
n. 26, 1900	Jan Jans Monn.					†13.90
	Total					$ 238.38

† Interest.

STORY COUNTY.

ar. 31, 1900	Christina Birkeland				$ 114.00	$ 5.70

TAMA COUNTY.

ay 25, 1900	Elizabeth C. Grubbs		$ 900.00	$ 1,442.34	$ 2,342.34	$ 117.12

VAN BUREN COUNTY.

pt. 28, 1899	Mary Ann McVity		$ 2,217.00		$ 2,217.00	$ 110.85
pt. 21, 1900	A. B. Downs					60.80
	Total					$ 171.65

WAPELLO COUNTY.

. 4, 1900	Angela Parks		$ 600.00		$ 600.00	$ 30.00
ril 26, 1900	Christopher Lazenby				7,536.06	376.80
y 17, 1900	Alvin Lewis			$ 12,800.00	12,800.00	640.00
y 21, 1900	Alvin Lewis			300.00	300.00	15.00
y 24, 1900	Christopher Lazenby				1,000.00	50.00
ne 21, 1900	John Kreckle					153.35
	Total		$ 600.00	$ 13,100.00	$ 22,236.06	$ 1,265.15

WARREN COUNTY.

ct. 27, 1899	Andrew McCartney		$ 11,776.00		$ 11,776.00	$ *652.80
t. 25, 1899	Andrew McCartney			$ 6,670.28	6,670.28	*402.10
t. 5, 1900	Sarah Coltrane				1,679.85	83.99
t. 18, 1900	T. M. Henderson		3,702.60		3,702.60	221.02
t. 26, 1900	Sarah Coltrane			26.00	26.00	1.30
	Total		$ 14,478.60	$ 6,696.28	$ 23,854.73	$ 1,361.21

* Includes interest. † Interest.

WASHINGTON COUNTY.

b. 19, 1900	Mrs. L. W. Thompson			$ 3,702.61	$ 3,702.61	$ 185.13
ril 14, 1900	Thomas Maxwell		$ 4,000.00		4,000.00	200.00
ril 26, 1900	Thomas Maxwell					†37.80
. 4, 1901	S. P. Coe					126.98
	Total		$ 4,000.00	$ 3,702.61	$ 7,702.61	$ 549.31

†Interest.

WAYNE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Sept. 20, 1899	Lucinda J. Smith	.....	.....	$ 1,664.20	$ 1,664.20	$ 83.21
May 1, 1900	S. L Vest	.....	.....	....	.....	147 25
Aug. 18, 1900	James Head	.....	$ 1,100.00	1,153.79	2,253.79	112.68
Aug. 29, 1900	James Head	.....	.....	.....	.....	†1 32
Sept. 6, 1900	James McNiday	.....	.....	.....	.....	115 84
	Total	.....	$ 1,100 00	$ 2,817.99	$ 3,917.99	$ 460.20

†Interest.

WEBSTER COUNTY.

July 22, 1899	Jane Hedien	.....	.....	.....	$ 6,037.74	$ 301.88
Aug. 7, 1899	Charles O. Nelson	.....	$ 250.00	$ 1,051.51	1,301.51	65.08
Sept. 29, 1899	Margaret G. Donovan	$ 1,500.00	.....	.....	1,500.00	75.00
Dec. 21, 1899	N. H. Hilton	.....	1,000.00	.....	1,000 00	50 00
Feb. 20, 1900	Peter Nielson,	.....	450.00	804.80	1,254.80	62 74
Mar. 3, 1900	Orville Midlam	1,000.00	.....	.....	1,000.00	50.00
Mar. 16, 1900	Orville Midlam	1,500.00	.....	.....	1,500 00	*91 94
Mar. 21, 1900	Peter Nielson	.....	.....	1,000 00	1,000 00	*66 58
July 24, 1900	John M. McNulty	.....	.....	9,762.70	9,762.70	488.13
Sept. 7, 1900	Mary and Harvey Smith	.....	.....	.....	.....	103.41
Dec. 18, 1900	Margaret Cheyney	.....	2,900.00	65.97	2.965.97	148 30
	Total	$ 4,000.00	$ 4.600.00	$ 12,684.98	$ 27,322.72	$ 1,563.06

*Includes interest.

WINNEBAGO COUNTY.

Sept. 15, 1900	Celia Oleson	.....	.....	.....	.....	$ 380.21

WINNESHIEK COUNTY.

Aug. 28, 1899	Andrew Ellestad	.....	$ 616.14	.....	$ 646.14	$ 32.31
Sept. 18, 1899	Hanna Nortemann	.....	100 00	.....	100 00	5 00
Mar. 31, 1900	Eliza M. Wheelock	.....	1,000 00	$ 449 90	1,449 90	72.50
April 5, 1900	John Fisher	.....	1,800.00	29,831.60	31,631.60	1,581 58
April 14, 1900	Eliza M. Wheelock	.....	1,000.00	.....	1,000 00	50.00
May 8, 1900	John Fisher	.....	.....	2,883.50	2,883 50	144.17
Aug. 3, 1000	Henry C. Bulis	$ 500.00	.....	.....	500 00	25.00
Aug. 9, 1900	Jesse B. Shaw	600.00	.....	.....	600.00	*33.31
Sept. 8, 1900	Anne J. Flintegaarden	.....	.....	1,831.49	1,831.49	91.57
Oct. 1, 1900	Charles Duffy	.....	.....	.....	.....	*130 63
Oct. 5, 1900	Jesse B Shaw	.....	.....	.....	.....	†2 80
Oct. 5, 1900	Andrew Anderson	.....	.....	.....	.....	*81.70
Oct. 8, 1900	Lewis Gilbertson	.....	3,500.00	.....	3,500.00	175.00
	Total	$ 1,100.00	$ 8,046.14	$ 34,996.49	$ 44,142.63	$ 2,485.57

*Includes interest. †Interest.

WOODBURY COUNTY.

July 5, 1899	Romulus H. Grim	.....	$ 10,306.82	.....	$ 10,306.82	$ 515.34
Jan. 29, 1900	Richard C. Rice	$ 250.00	.....	.....	250.00	12.50
July 7, 1900	Thomas Fox	.....	1,184.90	.....	1,184.90	59.25
	Total	$ 250.00	$ 11,491.71	.....	$ 11,741.72	$ 587.09

WRIGHT COUNTY.

May 15, 1900	James F. Donohue	.....	.....	.....	.....	$ 683.00
Nov. 1, 1900	Serene Quinsland	.....	$ 750.00	$ 2,481.83	$ 3,231.83	*177.85
Nov. 22, 1900	Serene Quinsland	.....	.....	.....	.....	†4.46
	Total	.....	$ 750.00	$ 2,481.83	$ 3,231.83	$ 865.31

Table No. 153—Showing receipts of Collateral Inheritance Tax by counties.

Collected by G. S. Gilbertson, Treasurer of State, up to June 30, 1901.

ALLAMAKEE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Jan. 31, 1901	Peter Moeri	.....	.....	$ 490.40	$ 490.40	$ *25 07

* Includes interest.

BENTON COUNTY.

June 22, 1901	Mrs. E. B. Spencer	.....	$ 15,465.00	$ 15,371.53	$ 30,836.53	$ 1,541.82
May 1, 1901	Rebecca Cozad	.....	4,800.00	612.15	5,412.15	*273 28
May 22, 1901	Mrs. E. B. Spencer	.....	.....	.....	.....	*179.41
	Total	.....	$ 20,265.00	$ 15,983.68	$ 36,248.68	$ 1,994.51

* Includes interest.

BLACK HAWK COUNTY.

Jan. 9, 1901	John Garfoot	.....	.....	.....	$ 246.22	$ 12.31
Feb. 18, 1901	John O'Keefe	$ 800.00	.....	.....	800.00	40.00
Mar. 21, 1901	Job J. Budd	200.00	.....	.....	200.00	10.00
	Total	$ 1,000.00	.....	.....	$ 1,246.22	$ 62.31

BOONE COUNTY.

May 31, 1901	Albert Samson	.....	$ 800.00	.....	$ 800.00	$ *48 36

*Includes interest.

BREMER COUNTY.

Jan. 12, 1901	George Watts	.....	$ 911.25	.....	$ 911.25	$ 45.56
Jan. 29, 1901	Robert Watts	.....	1,200.00	.....	1,200.00	60.00
Mar. 22, 1901	Joseph Dimbric	.....	.....	.....	.....	43.94
	Total	.....	$ 2,111.25	.....	$ 2,111.25	$ 149.50

BUCHANAN COUNTY.

Jan. 16, 1901	Jacob H. Stoneman	.....	.....	.....	.....	$ 37.50
April 19, 1901	David C. Neidigh	.....	$ 3,000.00	$ 5,499.79	$ 8,499.79	$ *427.86
	Total	.....	$ 3,000.00	$ 5,499.79	$ 8,499.79	$ 465.36

*Includes interest.

BUTLER COUNTY.

May 3, 1901	Romelia Maria Burnham	$ 500.00	.....	.....	$ 500.00	$ 25.00

CEDAR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
June 7, 1901	Levi Herr	..	$ 9,177.14	.	$ 9,177.14	$ 458.85

CERRO GORDO COUNTY.

Jan. 8, 1901	Robt. Fleming		$ 1,206.72		$ 1,206.72	$ 60.34
Jan. 14, 1901	Robt. Fleming					†2.20
April 3, 1901	George H. Dickerman		9,600.00		9,600.00	480.00
April 17, 1901	Fred Fish		1,491.45		1,491.45	*76.57
	Total		$ 12,298.17		$ 12,298.17	$ 610.11

* Includes interest. † Interest.

CHICKASAW COUNTY.

Jan. 18, 1901	John Casey		$ 4,700.00		$ 4,700.00	$ 235.00
Mar. 7, 1901	Joseph Schumanski				5,821.07	291.05
Mar. 25, 1901	Elizabeth Nehl		1,065.00	$ 1,578.74	2,643.74	132.16
April 2, 1901	John Clarken		2,724.02	.	2,724.02	136.23
	Total		$ 8,489.02	$ 1,578.74	$ 15,888.83	$ 794.46

CLARKE COUNTY.

May 22, 1901	Reuben Mills		$ 4,800.00	$ 9,137.73	$ 13,937.73	$ *708.85

* Includes interest.

CLAYTON COUNTY.

Mar. 15, 1901	Bridget Lane	$ 700.00		..	$ 700.00	$ 35.00

CLINTON COUNTY.

Jan. 11, 1901	John Garton					$ 50.00
Feb. 16, 1901	John Garton			$ 1,773.50	$ 1,773.50	88.67
Mar. 4, 1901	W. J. McLaughlin	$ 10,213.20			10,213.20	*513.60
May 21, 1901	T. F. Burke				11,149.52	557.47
May 27, 1901	Martin Ingwerson		$ 1,450.00	7,626.65	9,076.65	453.83
June 11, 1901	Francis G. Boyd	859.00			859.00	42.95
	Total	$ 11,072.20	$ 1,450.00	$ 9,400.15	$ 33,071.87	$ 1,706.61

* Includes interest.

CRAWFORD COUNTY.

Mar. 25, 1901	Levi Rowland		27,155.83		$ 27,155.83	*‡1,357.80

‡ Real estate in Lyon, Iowa, Jasper, Sioux and Pottawattamie counties.

DAVIS COUNTY.

Feb. 28, 1901	Joseph H. Ford, Sr.					$ *199.05

* Includes interest.

DELAWARE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Jan. 19, 1901	Davis Grange	.....	.....	$ 1,123.56	$ 1,123.56	$ 56.17
April 1, 1901	William H. Flynn	.....	$ 4,200.00	14.67	4,214.67	210.73
April 13, 1901	W. H. Graves	$ 500.00	.....	.....	500.00	*29.42
April 20, 1901	Mary T. Minkler	105.00	.....	.	105.00	5.25
April 22, 1901	Mary Glitcher	.....	800.00	1,096.87	1,896.87	*101.78
June 1, 1901	Michael Crotty	.....	3,600.00	5,400.00	9,000.00	450.00
	Total	$ 605.00	$ 8,600.00	$ 7,635.10	$ 16,840.10	$ 853.35

* Includes interest.

DES MOINES COUNTY.

Jan. 9, 1901	C. W. Grasshoff	.....	$ 435.00	$ 1,768.09	$ 2,203.09	$ 110.15
Jan. 17, 1901	C. W. Grasshoff	.....	.....	.....	.....	†2.14
Feb. 8, 1901	Richard Spencer	$ 1,000.00	.....	.....	1,000.00	*62.20
Mar. 1, 1901	R. C. Crawford	.....	8,589.37	3,449.08	12,038.45	*608.74
Mar. 16, 1901	Martha H. A. Nealley	.....	.....	.....	18,811.24	*970.50
June 12, 1901	T. W. C. Jaggar	.....	.....	3,084.55	3,084.55	154.23
	Total	$ 1,000.00	$ 9,024.37	$ 8,301.72	$ 37,167.33	$ 1,907.96

† Interest. * Includes interest.

DUBUQUE COUNTY.

Jan. 8, 1901	L. R. Brown	.....	.....	.....	.....	$ 5,215.93
Jan. 8, 1901	Amanda Wilson	.....	.....	$ 1,098.00	$ 1,098.00	54.90
Jan. 16, 1901	Amanda Wilson	.....	.....	175.60	175.60	8.78
Jan. 25, 1901	William Hainer	$ 800.00	.....	.....	800.00	40.00
Feb. 14, 1901	Alois Frick	5.00	.....	.....	5.00	.25
Mar. 21, 1901	Kate Zigrang	.....	.....	1,218.18	1,218.18	61.53
Mar. 27, 1901	Magdalene Kuntz	.....	.....	2,969.29	2,969.29	148.46
April 6, 1901	Nicholas Moes	.....	.....	1,652.20	1,652.20	82.61
April 22, 1901	Catharine Garey	.....	$ 200.00	1,300.00	1,500.00	*81.00
	Total	$ 805.00	$ 200.00	$ 8,413.27	$ 9,418.27	$ 5,693.46

* Includes interest.

FAYETTE COUNTY.

une 11, 1901	William Fox	...	$ 800.00	$ 2,298.84	$ 3,098.84	$ *156.9

* Includes interest.

FLOYD COUNTY.

eb. 21, 1901	Mary F. Pritchard	$ 7,300.00	.....	.....	7,300.00	*399.73
eb. 28, 1901	Mary E. Pritchard	400.00	.....	.....	400.00	*22.10
	Total	$ 7,700.00	.....	.....	$ 7,700.00	$ 421.83

* Includes interest.

FREMONT COUNTY.

eb. 8, 1901	G. S. McCafree	.....	$ 3,232.23	.....	$ 3,232.23	$ 161.61
pril 10, 1901	Thomas M. Ewell	.....	.....	$2,325.45	2,325.45	116.27
ay 29, 1901	Riley Keeler	.....	6,190.00	3,850.99	10,040.99	502.04
	Total	.....	$ 9,422.23	$ 6,176.44	$ 15,598.67	$ 779.92

GREENE COUNTY.

ay 18, 1901	Sarah A. McAtavey	.....	$ 1,600.00	.....	$ 1,600.00	$ 80.00

GRUNDY COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
Feb. 1, 1901	Lupno Goemann	.....	$ 1,600.00	$ 506.64	$ 2,106.64	$ *126.63

* Includes interest.

GUTHRIE COUNTY.

June 12, 1901	S. A. Boles	$ 600.00	.....	.....	$ 600.00	$ 30.00

HANCOCK COUNTY.

April 26, 1901	Gregory Reilley	.....	.....	$ 1,363.73	$ 1,363.73	$ 68.21

HENRY COUNTY.

Mar. 7, 1901	William Larew	.....	$ 1,155.00	$ 214.66	$ 1,369.66	$ 68.48
April 10, 1901	Martha Howard Black	.....	1,900.00	9,925.43	11,825.43	*607.88
May 22, 1901	Elizabeth Pope	.....	1,455.80	.....	1,455.80	*73.67
May 31, 1901	William G. Saunders	.....	24,500.00	27,121.03	51,621.03	* 2,615.47
June 5, 1901	Rebecca Deal	.....	.....	.....	3,648.60	*222.00
	Total	.....	$ 29,010.80	$ 37,261.12	$ 69,920.52	$ 3,587.50

HOWARD COUNTY.

May 3, 1901	Nicholas O'Brien	.....	.....	$ 3,019.47	$ 3,019.47	$ 150.97

HUMBOLDT COUNTY.

April 22, 1901	C. N. King	.....	$ 1,360.00	$ 1,577.40	$ 2,937.40	$ *152.74

IDA COUNTY.

Feb. 23, 1901	Frederick Sindt	.....	.....	$ 1,393.41	$ 1,393.41	$ *80.30

* Includes interest.

IOWA COUNTY.

Feb. 25, 1901	Joseph P. Butterfield	.....	$ 6,160.00	.....	$ 6,160.00	$ 348.58

JASPER COUNTY.

April 4, 1901	Nancy Russell	.....	$ 1,450.00	$ 852.19	$ 2,302.19	$ 115.11
April 12, 1901	Margaret A. Moran	.....	4,281.19	.....	4,281.19	214.05
May 25, 1901	R. L. Johnston	.....	5,050.60	.....	5,050.60	*255.39
	Total	.....	$ 10,781.79	$ 852.19	$ 11,633.98	$ 584.55

* Includes interest.

JOHNSON COUNTY.

Mar. 15, 1901	John C. Dietz	.....	$ 7,400.00	$ 4,708.15	$ 12,108.15	$ 631.65
June 18, 1901	J. P. Sanxay	.....	2,100.00	.....	2,100.00	105.00
	Total	.....	$ 9,500.00	$ 4,708.15	$ 14,208.15	$ 738.65

JONES COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
April 13, 1901	Thomas O. Hines	.....	$ 3,621.60	.....	$ 3,621.60	$ 181.08
April 13, 1901	Edwin Mills	.....	.....	$ 4,414.14	4,414.14	220.71
	Total	.	$ 3,621.60	$ 4,414.14	$ 8,035.74	$ 401.79

KEOKUK COUNTY.

April 1, 1901	David J. McMurray	.....	$ 3,300.00	$ 584.50	$ 3,884.50	$ 194.22
May 11, 1901	Ralston H. Sanders	.....	.	.....	1,165.94	58.20
	Total	.....	$ 3,300.00	$ 584.50	$ 5,050.44	$ 252.42

LEE COUNTY.

Mar. 28, 1901	Dorothea Barth	.....	$ 2,000.00	.....	$ 2,000.00	$ 100.00
April 8, 1901	John Newell	.....	325.00	$ 5,883.11	6,208.11	*349.24
May 27, 1901	Alexander Waymack	.....	.....	1,299.49	1,299.49	*71.80
June 8, 1901	Emily R. Courtwright	.....	5,000.00	8.62	5,008.02	250.43
June 24, 1901	William K. Johnson	.....	1,800.00	45,644.28	47,444.28	2,372.21
	Total	.	$ 9,125.00	$ 52,835.50	$ 62,960.50	$ 3,143.68

* Includes interest.

LINN COUNTY.

June 28, 1901	Martha Sloan	.....	.....	$ 1,737.91	.....	$ 86.89

LOUISA COUNTY.

Jan. 29, 1901	James Hall	.....	$ 1,781.33	$ 23.40	$ 1,804.73	$ 90.23
April 12, 1901	Mary A. Todd	.....	1,656.02	....	1,656.02	*83.80
	Total	.	$ 3,437.35	$ 23.40	$ 3,460.75	$ 174.03

MARION COUNTY.

May 15, 1901	Levi Miller	.....	$ 196.63	$ 1,821.10	$ 2,017.73	$ *109.63
May 28, 1901	Rachel A. R. Rinehart	.....	.....	1,739.82	1,739.82	*87.19
	Total	.....	$ 196.63	$ 3,560.92	$ 3,757.55	$ 196.82

* Includes interest.

MARSHALL COUNTY.

Jan. 31, 1901	Patrick McCarthy	.....	.....	.....	.	$ 5.72

MONONA COUNTY.

May 16, 1901	Joseph Wilson	.	$ 1,240.00	$ 2,529.39	$ 3,769.39	$ *237.56

* Includes interest.

MONTGOMERY COUNTY.

May 8, 1901	Evan M. Evans	.....	.....	.....	.....	$ *9.05
May 23, 1901	Daniel E. Pritchard	.....	$ 4,945.62	.....	$ 4,945.62	*261.78
May 23, 1901	Ann Pritchard	$ 400.00	.....	.....	400.00	*21.32
	Total	$ 400.00	$ 4,945.62	.	$ 5,345.62	$ 292.15

* Includes interest.

MUSCATINE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
May 14, 1901	Charles Schulte	.....	$ 6,224.00	$ 8,709.00	$ 14,933.00	$ 746.65
May 17, 1901	Marx E. Block	.....	.....	2,866.27	2,866.27	143.31
May 23, 1901	Rhoda Smith	.....	.....	1,742.00	1,742.00	*98.70
June 7, 1901	Joseph Satterthwait	.....	.....	2,466.95	2,466.95	123.34
June 18, 1901	Geo. A. Mische	$ 300.00	.....	.....	300.00	15.00
	Total	$ 300.00	$ 6,224.00	$ 15,784.22	$ 22,308.22	$ 1,127.00

* Includes interest.

O'BRIEN COUNTY.

Jan. 18, 1901	Thomas. B. S. Gibson	.....	.....	.....	.....	$ †75.12

† Interest.

PAGE COUNTY.

May 13, 1901	Harry Brown	.....	$ 7,200.00	$ 93.32	$ 7,293.32	$ *366.20
May 20, 1901	Elizabeth Hayden	....	3,750.00	494.66	4,244.66	*223.55
	Total	.....	$ 10,950.00	$ 587.98	$ 11,537.98	$ 589.75

* Includes interest.

PALO ALTO COUNTY.

June 7, 1901	Mary M. Herrick	.....	.....	$ 2,629.88	$ 2,629.88	$ *133.29
June 28, 1901	Jane Ann Daugherty	.....	$ 2,600.00	3,684.99	6,284.99	*355.10
	Total	.....	$ 2,600.00	$ 6,214.87	$ 8,914.87	$ 488.39

* Includes interest.

PLYMOUTH COUNTY.

June 15, 1901	Daniel Whitney	.....	$ 9,104.00	$ 186.11	$ 9,290.11	$ *462.86

*Includes interest.

POLK COUNTY.

Feb. 26, 1901	James L. Love	.....	.....	.....	.....	$ 510.23
April 17, 1901	J. W. Crampton	.....	$ 37,972.63	.....	$ 37,972.63	*2,048.86
May 25, 1901	G. B. Hammer	$ 1,500.00	.....	.....	1,500.00	*85.00
June 24, 1901	Grover Montgomery	.....	2,691.66	$ 494.41	3,186.07	*166.20
	Total	$ 1,500.00	$ 40,664.29	$ 494.41	$ 42,658.70	$ 2,810.29

* Includes interest.

POTTAWATTAMIE COUNTY.

April 23, 1901	Stephen Caldwell	.....	$ 90,353.00	$ 22,551.92	$112,904.92	$ 5,645.25
May 18, 1901	W. G. Hallock	.....	350.00	.....	350.00	17.50
June 11, 1901	D. C. Bloomer	.....	10,540.97	.....	10,540.97	*529.05
	Total	.....	$101,243.97	$ 22,551.92	$113,795.89	$ 6,191.80

* Includes interest.

SCOTT COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
. 16, 1901	Sarah Bossler	.....	$ 300.00	$ 1,234.48	$ 1,534.48	$ *87.75
. 18, 1901	Sarah Bossler	.....	.....	.....	.....	8.60
b. 13, 1901	William Morgan	$ 4,300.00	.....	.....	4,300.00	215.00
r. 18, 1901	Christina Brandt	.....	3,000.00	1,742.08	4,742.08	*243.46
ril 5, 1901	John Goldschmidt	.....	.....	6,548.60	6,548.60	327.43
ril 8, 1901	Mathias Frahm	26,074.00	.....	.....	26,074.00	*1,410.30
ril 27, 1901	Margaretha Ott	.....	7,782.79	.....	7,782.79	389.14
y 29, 1901	Charles C. Leslie	.....	.....	1,500.00	1,500.00	75.00
y 29, 1901	Helen Leslie	.....	.....	142.50	142.50	7.13
	Total	$ 30,374.00	$ 11,082.79	$ 11,167.66	$ 52,624.45	$ 2,763.81

* Includes interest.

SHELBY COUNTY.

. 28, 1901	Milton Lynch	.....	.....	$ 758.50	$ 758.50	$ *42.67

* Includes interest.

TAMA COUNTY.

b. 23, 1901	Lurena Benson	.....	$ 1,533.00	$ 23.50	$ 1,556.50	$ 77.83
r. 11, 1901	Lewis Matthews	.....	300.00	2,308.35	2,608.35	*146.94
ril 30, 1901	Hannah J. Gallagher	.....	3,401.78	.....	3,401.78	170.09
	Total	.....	$ 5,234.78	$ 2,331.85	$ 7,566.63	$ 394.86

† Interest.

TAYLOR COUNTY.

ril 27, 1901	N. Bowen	.....	$ 2,350.00	$ 48.25	$ 2,308.25	$ *125.95

* Includes interest. † Interest.

VAN BUREN COUNTY.

y 28, 1901	W. A. Whitelow	.....	$ 1,350.00	$ 784.96	$ 2,134.96	$ *108.53
e 22, 1901	John F. Saunderson	.....	.....	.....	.....	1,281.52
	Total	.....	$ 1,350.00	$ 784.96	$ 2,134.96	$ 1,390.05

* Includes interest.

WAPELLO COUNTY.

. 12, 1901	Flora B. Graves	.....	$ 5,535.00	$ 3,270.00	$ 8,805.00	$ 440.25

WARREN COUNTY.

e 11, 1901	J. H. Mahon	.....	$ 1,500.00	$ 464.09	$ 1,964.09	$ *101.10
e 13, 1901	W. H. Parsons	.....	.....	6,177.22	6,177.22	308.85
	Total	.....	$ 1,500.00	$ 6,641.31	$ 8,141.31	$ 409.95

WASHINGTON COUNTY.

e 8, 1901	Jane A. Chilcote	.....	.....	$ 24,823.11	$ 24,823.11	$ 1,241.30

WAYNE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX. Bequest.	Real estate.	Personalty.	Total.	Tax paid.
April 13, 1901	John Haney	.....	$ 3,000.00	$ 52.55	$ 3,052.55	$ 152.43
June 21, 1901	G. W. Shelton	.....	.....	.....	8,501.00	425.05
June 22, 1901	Josiah Davis	.....	6,000.00	2,422.40	8,422.40	421.12
	Total	.....	$ 9,000.00	$ 2,474.95	$ 19,975.95	$ 998.60

WINNESHIEK COUNTY.

Feb. 13, 1901	E. P. Lawrence	.....	$ 1,386.48	.....	$ 1,386.48	$ *70.00
April 5, 1901	Solomon Shroyer	.....	.....	.....	.....	40.43
	Total	.....	$ 1,386.48	.....	$ 1,386.48	$ 110.43

WOODBURY COUNTY.

Jan. 25, 1891	Richard C. Rice	$ 500.00	.....	.....	$ 500.00	$ 25.00
Feb. 14, 1901	George Hill	.....	$ 1,404.13	.....	1,404.13	*80.20
	Total	$ 500.00	$ 1,404.13	.....	$ 1,904.13	$ 105.20

* Includes interest.

WORTH COUNTY.

April 1, 1901	Maurice O'Connor	.....	.....	.....	.....	$ 260.34

WRIGHT COUNTY.

Feb. 19, 1901	James F. Donahoe	.....	.....	.....	.....	$ 56.47
Mar. 23, 1901	Rowland Todd	.....	$ 150.00	.....	$ 150.00	7.50
May 8, 1901	Mary Toms	.....	6,451.21	.....	6,451.21	*347.31
	Total	.....	$ 6,601.21	.....	$ 6,601.21	$ 411.28

* Includes interest † Interest.

Division

State Institutions Under the Board of Control

College for the Blind.....Vinton
ndustrial Home for the Blind .....Knoxville
nstitution for Feeble-Minded.....Glenwood
ndustrial School for Boys .....Eldora
ndustrial School for Girls.....Mitchellville
Hospital for Insane ..... Independence
Hospital for Insane.....Mt. Pleasant
Hospital for Insane.....Clarinda
Hospital for Insane.....Cherokee
Penitentiary .....Anamosa
Penitentiary .....Ft. Madison
School for the Deaf .....Council Bluffs
Soldiers Orphans Home.....Davenport
Soldiers Home.....Marshalltown

. Receipts of Revenue from Institutions Under the Board of Control.

ble No. 154—Receipts from College for the Blind at Vinton for Biennial Period Ending June 30, 1901.

T. F. McCune, *Superintendent*,

	Support.
1899.	
.....	$ 167.14
ust	61.00
ember	106.54
ber	243.56
mber	34.94
mber	23.16
1900.	
ary	16.00
uary	399.42
h	20.46
l	34.92
.....	25.12
.....	39.30
.....	262.37
ust	8.00
ember	131.90
ber	29.31
mber	240.25
mber	31.65
1901.	
ary	137.32
uary	1,068.66
h	171.47
l	112.33
.....	32.28
.....	253.24
Total receipts for biennial period	$ 3,650.34

Table No. 155—Receipts from Industrial Home for the Blind at Knoxville for Biennial Period Ending June 30, 1901.

CAM CULBERTSON, *Superintendent*.

	Support.	Manufactures.	Closing the Home.	Total.
1889.				
July	$ 18.86	$ 171.16	.....	$ 190.02
August	6.24	88.25	.....	94.49
September	4.80	296.66	.....	301.46
October	.50	298.32	.....	298.82
November	.....	392.93	.....	392.93
December	.....	123.38	.....	123.38
1900.				
January	.....	622.26	.....	622.26
February	.....	223.58	.....	223.58
April	.....	191.06	.....	191.06
May	.....	142.43	$ 119.37	261.80
June	25.00	56.40	18.20	99.60
July	.....	232.80	405.20	638.20
August	.....	30.00	123.00	153.00
September	.....	.....	526.25	526.25
October	.....	.....	698.54	698.54
December	.....	.....	117.50	117.50
Totals	$ 55.40	$2,869.23	$2,008.06	$4,932.69

Table No. 156—Receipts from Feeble-Minded Institute at Glenwood for Biennial Period Ending June 30, 1901.

F. M. POWELL, *Superintendent*.

	Support.
1899.	
August	$ 402.66
September	83.11
October	262.53
November	126.40
December	178.60
1900.	
January	99.74
February	206.23
March	13.70
April	55.22
May	58.60
June	67.80
July	822.70
August	171.27
September	59.03
October	13.22
November	38.55
December	41.73
1901.	
January	228.84
February	164.88
March	43.33
April	209.23
May	33.22
June	174.62
Total receipts for biennial period	$3,500.57

ble No. 157—Receipts from Boys' Industrial School at Eldora for Biennial Period Ending June 30, 1901.

B. J, MILES, *Superintendent.*

	Support.
1899.	
.....	$ 36.55
ust..	78.85
ember...	348 82
ber	99.90
ember	60.32
mber	65.29
1900.	
uary.	113.76
ruary.	55.39
ch	1,008.12
il.	12.10
	734.04
	43.20
	55.24
ust.	184.46
ember	39.46
ber	865.09
ember	70.95
ember	53.30
1901.	
uary	50.00
ruary	1,001.51
ch	79.90
il	181.73
	82.85
	105.63
Total for biennial period.	$5,426.52

ble No. 158—Receipts from Girls' Industrial School at Mitchellville for Biennial Period Ending June 30, 1901.

F. P. FITZGERALD, *Superintendent.*

	Support.
1899.	
	$ 37.07
ember	176.50
ember	15.56
ember	5.20
1900.	
uary	10.15
uary	348.65
ch	10.35
il	5.01
il	12.82
	3 27
	88.86
	223.69
ust	290 00
ember..	11 65
ber	172.18
ember	20 85
1901.	
uary	13 19
ruary	40 85
ch	8.77
	191.28
Total receipts for biennial period	$1,686.50

Table No. 159—Receipts from Insane Hospital at Independence for Biennial Period Ending June 30, 1901.

GERSHOM H. HILL, *Superintendent.*

	Support.
1899.	
July	$ 451.44
August	997.23
September	310.20
October	753.01
November	618.61
December	516.14
1900.	
January	375.49
February	631.75
March	597.91
April	375.88
May	787.37
June	586.74
July	327.92
August	481.62
September	773.53
October	301.28
November	414.66
December	208.26
1901.	
January	413.83
February	1,079.63
March	251.19
April	204.49
May	233.19
June	222.44
Total receipts for biennial period	$11,973.83

Table No. 160—Receipts from Insane Hospital at Mt. Pleasant for Biennial Period Ending June 30, 1901.

*FRANK C. HOYT, *Superintendent.*

	Support.
1899	
July	$ 147.35
August	258.79
September	345.64
October	310.50
November	197.93
December	189.45
1900	
January	118.54
February	841.25
March	734.10
April	224.07
May	222.44
June	655.05
July	220.16
August	200.03
September	168.07
October	269.77
November	145.24
December	121.50
1901	
January	117.48
February	130.58
March	227.71
April	140.43
May	159.75
June	592.92
Total receipts for biennial period	$ 6,714.54

*Deceased. C. F. Applegate appointed June 7, 1901.

Table No. 161—Receipts from Insane Hospital at Clarinda for Biennial Period Ending June 30, 1901.

MAX E. WITTE, *Superintendent.*

	Support.
1899	
uly	$ 30.50
ugust	130 57
eptember	176.41
ctober	43 77
ovember	70.74
ecember	53.69
1900	
anuary	56.02
ebruary	689.91
arch	80.24
pril	97.26
ay	68.62
une	278.27
uly	394.76
ugust	117.72
eptember	363.84
ctober	55.75
ovember	97.52
ecember	27.88
1901	
anuary	95.49
ebruary	300 18
arch	63.34
pril	37.77
ay	186 10
une	77.63
Total receipts for biennial period	$ 3,594 98

Table No. 162—Receipts from Insane Hospital at Clarinda for Biennial Period Ending June 30, 1901.

	Construction	Total.
1899		
ugust	$ 196.77	$ 196.77
eptember	253.74	253.74
ecember	104.95	104.95
1900		
anuary	222.43	222 43
ugust	311.80	311.80
ugust	227.78	227.78
eptember	1,104.33	1,104.33
ctober	45.10	45.10
ctober	98.58	98.58
1901		
ebruary	221.25	221.55
ay	57.51	57.51
Total for biennial period	$2,844.24	$ 2,844.24

Table No. 163—Receipts from Anamosa Penitentiary for Biennial Period Ending June 30, 1901.

WILLIAM A. HUNTER, *Warden*.

DATE.	Support.	Library.	Books and periodicals.	Lectures and entertainments.	Total.
1899.					
July	$ 36.40	$ 198.00	.....	.....	$ 234.40
August	31.60	134.75	.....	.....	166.35
September	58.91	505.25	.....	.....	564.16
October	134.60	103.25	.....	.....	237.85
November	67.58	76.25	.....	.....	143.83
December	201.87	61.50	.....	.....	263.37
1900.					
January	44.85	42.75	.....	.....	87.60
February	67.55	45.75	.....	.....	113.30
March	29.65	36.50	.....	.....	66.15
April	277.72	52.00	.....	.....	329.72
May	61.11	.....	43.12	14.38	118.61
June	88.91	.....	36.00	12.00	136.91
July	38.00	.....	67.12	22.38	127.50
August	189.79	.....	70.88	23.62	284.29
September	46.15	.....	293.81	97.94	437.90
October	122.75	.....	61.50	20.50	204.75
November	67.20	.....	60.00	20.00	147.20
December	36.60	.....	28.69	9.56	74.85
Total	$ 1,601.24	$ 1,256.00	$ 661.12	$ 220.38	$3,738.74
1901.					
January	93.87	.....	47.25	15.75	156.87
February	56.07	.....	38.44	13.81	108.32
March	8.00	.....	18.94	6.31	33.25
April	58.76	.....	2.06	.69	61.51
May	158.08	.....	438.56	146.19	742.83
June	58.32	.....	46.12	15.38	119.82
Total	$ 433.10	.....	$ 591.37	$ 198.13	$1,122.60
Total receipts for biennial period	$ 2,034.34	$ 1,256.00	$ 1,252.49	$ 418.51	$4,961.34

'able No. 164—Receipts from Ft. Madison Penitentiary for Biennial Period Ending June 30, 1901.

N. N. JONES, *Warden*.

DATE.	Support.	Library.	Books and periodicals	Lectures and entertainments.	Contingent and repair.	Total
1899.						
ly	$ 96.07	$ 97 75	.....	.....	.....	$ 193.82
ugust	83.19	127 05	.....	.....	.....	210.24
ptember	363.00	728.70	.....	.....	.....	1,091.70
ctober	70.55	113.50	.....	.....	.....	184.05
ovember	158.87	86.50	.....	.....	.....	245 37
ecember	275.34	46.75	.....	.....	.....	322.09
1900.						
nuary	8 35	52.25	.....	.....	.....	60.60
ebruary	207.49	43.50	.....	.....	.....	250 99
arch	5.98	22.75	.....	.....	.....	28.73
ril	51.25	30.50	.....	.....	.....	81.75
ay	200.57	.....	$ 32.44	$ 10.81	.....	303.82
ne	170 02	.....	31 88	10.62	.....	212.52
ly	35.27	.....	176.70	58.90	.....	270 87
ugust	53.42	.....	136.31	45.44	.....	235 17
ptember	85.40	.....	79.69	26.56	.....	191 65
ctober	196 07	.....	50.81	16 94	.....	264.42
ovember	7.40	.....	69.38	23.12	.....	99.90
ecember	55.33	.....	20.06	6.69	.....	82.08
Total	$2,184.17	$1,349.25	$ 597.27	$199.08	.....	$4,329.77
1901.						
nuary	38.40	.....	37.69	12.56	$200.00	288 65
ebruary	27.15	.....	30 75	10.25	.....	68.15
arch	333.71	.....	22.88	7.62	.....	364.21
ril	21.38	.....	28.50	9 50	.....	59 38
ay	4.35	.....	20.81	6 94	.....	32 10
ne	469.26	.....	28.69	9.56	.....	507.51
Total	$ 894.25	.....	$ 169 32	$ 56.43	$200 00	$1,320 00
Total for biennial period	$3,078.42	$1,349.25	$ 766 59	$255.51	$200 00	$5,649.77

Table No. 165—Receipts from the School for the Deaf at Council Bluffs for Biennial Period Ending June 30, 1901.

H. W. ROTHERT, *Superintendent*.

	Support.
1899	
July	$ 635.93
August	140.15
September	23.85
October	19.45
November	355.44
December	171.07
1900	
January	249 11
February	67 85
March	45.88
April	54.35
May	44.05
June	70.34
July	1,083.42
August	55 70
September	119.58
October	131 74
November	137.68
December	64.21
1901	
January	217.44
February	164.71
March	58.68
April	43.78
May	52.94
June	1,037.57
Total receipts for biennial period	$ 5,044.32

Table No. 166—Receipts from Soldiers' Orphans Home at Davenport for Biennial Period Ending June 30, 1901.

M. T. GASS, *Superintendent*.

	Support.
1899	
July	$ 17.00
August	9.40
September	21.10
October	17.98
November	400.85
December	29.51
1900	
January	321.93
February	51.75
March	116.41
April	43.85
May	210.94
June	5.19
July	192.48
August	67.08
September	3.05
October	2.00
November	63.54
December	153 50
1901	
January	36.60
February	50.55
March	123.39
April	24.45
May	225.93
June	132.36
Total receipts for biennial period	$2,320.84

Table No. 167—Receipts from Iowa Soldiers' Home at Marshalltown for Biennial Period Ending June 30, 1901.

C. C. HORTON, *Commandant*.

	Support.	Special contingent.	Total.
1899.			
July	$ 149.95	$ 18.00	$ 167.95
August	330.72	1,489.75	1,820.47
September	47.57	57.00	104.57
October	82.10	46.00	128.10
November	193.90	1,591.25	1,785.15
December	51.21	63.50	114.71
1900.			
January	113.93	49.00	162.93
February	308.43	1,695.75	2,004.18
March	31.18	50.00	81.18
April	187.64	.....	187.64
May	81.35	24.00	105.35
June	111.28	.....	111.28
July	209.58	.....	209.58
August	140.25	.....	140.25
September	37.11	.....	37.11
October	22.46	.....	22.46
November	549.23	.....	549.23
December	71.46	.....	71.46
1901.			
January	89.20	.....	89.20
February	68.40	.....	68.40
March	111.69	.....	111.69
April	295.91	.....	295.91
May	58.18	.....	58.18
June	358.03	.....	358.03
Total receipts for biennial period	$ 3,700.76	$ 5,084.25	$ 8,785.01

Summary of Receipts of Revenue from Institutions Under the Board of Control for Biennial Period Ending June 30, 1901.

INSTITUTIONS.	Support.	Library.	Books and periodicals.	Lectures and entertainments.	Contingent and repair.	Manufactures.	Closing the Home.	Construction.	Total.
Boys' Industrial School at Eldora	$ 5,426.52	.....	.....	.....	.....	.....	.....	.....	$ 5,426 52
Girls' Industrial School at Mitchellville	1,686.50	.....	.....	.....	.....	.....	.....	.....	1,686.50
Penitentiary at Anamosa	8,034 34	$ 1,256.00	$ 1,252.49	$ 418.51	.....	.....	.....	.....	4,961 34
Penitentiary at Ft. Madison	3,078 42	1,349.25	766.59	255.51	$ 200.00	.....	.....	.....	5,649.77
School for Deaf at Council Bluffs	5,044.32	.....	.....	.....	.....	.....	.....	.....	5,044.32
College for Blind at Vinton	3,650.34	.....	.....	.....	.....	.....	.....	.....	3,650 34
Industrial Home for Blind at Knoxville	55 40	.....	.....	.....	.....	$ 2,869.23	$ 2,008 06	.....	4,932.69
Soldiers' Home at Marshalltown	3,700.76	.....	.....	.....	5,084.25	.....	.....	.....	8,785.01
Orphans' Home at Davenport	2,320 84	.....	.....	.....	.....	.....	.....	.....	2,320.84
Insane Hospital at Clarinda	3,594.98	.....	.....	.....	.....	.....	.....	.....	3,594.98
Insane Hospital at Mt. Pleasant	6,714.54	.....	.....	.....	.....	.....	.....	.....	6,714 54
Insane Hospital at Independence	11,973.83	.....	.....	.....	.....	.....	.....	.....	11,973 83
Insane Hospital at Cherokee	.....	.....	.....	.....	.....	.....	.....	$ 2,844.24	2,844.24
Feeble-Minded Institute at Glenwood	3,569.67	.....	.....	.....	.....	.....	.....	.....	3,569.67
Total	$52,850 46	$ 2,605.25	$ 2,019.08	$ 674.02	$ 5,284.25	$ 2,869 23	$ 2,008.06	$ 2,844 24	$ 71,154.59

Table No. 169—Miscellaneous Receipts from State Institutions Under Board of Control for the Biennial Period Ending June 30, 1901. Credited to the General Revenue Fund of the State.

PENITENTIARY AT FT. MADISON.

DATE RECEIVED.	PAID BY—	Amount.
1899.		
July 1	N. N. Jones	$ 3,852.28
August 1	N. N. Jones	4,197.47
September 2	N. N. Jones	4,876.79
October 2	N. N. Jones	4,036.81
November 4	N. N. Jones	3,843.14
December 2	N. N. Jones	4,073.62
1900.		
January 2	N. N. Jones	3,433.11
February 3	N. N. Jones	4,542.67
March 5	N. N. Jones	3,694.60
April 3	N. N. Jones	3,206.90
May 1	N. N. Jones	3,361.58
June 2	N. N. Jones	4,558.73
July 2	N. N. Jones	3,781.03
August 1	N. N. Jones	4,763.61
September 6	N. N. Jones	4,992.68
October 2	N. N. Jones	4,499.88
November 2	N. N. Jones	4,422.70
December 3	N. N. Jones	4,740.60
1901.		
January 2	N. N. Jones	4,132.49
February 2	N. N. Jones	3,229.51
March 2	N. N. Jones	4,789.14
April 2	N. N. Jones	3,600.11
May 2	N. N. Jones	3,413.68
June 3	N. N. Jones	4,033.49
Total for biennial period		$ 97,566.68

PENITENTIARY AT ANAMOSA.

1899.		
July 3	Wm. A. Hunter	$ 1,414.36
August 3	Wm. A. Hunter	2.90
September 5	Wm. A. Hunter	1,075.30
December 4	Wm. A. Hunter	1,004.70
1900.		
February 3	Wm. A. Hunter	915.27
March 3	Wm. A. Hunter	238.36
April 3	Wm. A. Hunter	208.78
May 3	Wm. A. Hunter	959.36
June 4	Wm. A. Hunter	306.35
July 5	Wm. A. Hunter	376.38
August 2	Wm. A. Hunter	901.68
September 4	Wm. A. Hunter	383.72
October 2	Wm. A. Hunter	388.07
November 2	Wm. A. Hunter	890.81
December 5	Wm. A. Hunter	376.86
1901.		
January 4	Wm. A. Hunter	218.87
February 2	Wm. A. Hunter	606.56
March 2	Wm. A. Hunter	271.85
April 2	Wm. A. Hunter	233.20
May 2	Wm. A. Hunter	603.41
June 3	Wm. A. Hunter	307.12
Total for biennial period ending June 29, 1901		$ 11,683.97

TABLE No. 169—Continued.

INSANE HOSPITAL AT INDEPENDENCE.

DATE RECEIVED.	PAID BY—	AMOUNT.
1899.		
July 5	Gershom H. Hill.	$ 105.00
August 4	Gershom H. Hill.	84.40
September 5	Gershom H. Hill.	67.20
October 5	Gershom H. Hill.	48.00
November 3	Gershom H. Hill.	48.00
December 4	Gershom H. Hill.	45.20
1900.		
January 4	Gershom H. Hill.	36.00
February 3	Gershom H. Hill.	36.00
March 3	Gershom H. Hill.	34.00
April 4	Gershom H. Hill.	36.00
May 4	Gershom H. Hill	48.00
June 4	Gershom H. Hill.	48.00
July 5	Gershom H. Hill.	34.80
August 2	Gershom H. Hill.	47.20
September 5	Gershom H. Hill.	48.00
October 6	Gershom H. Hill.	48.00
November 3	Gershom H. Hill.	48.00
December 3	Gershom H. Hill.	40.00
1901.		
January 4	Gershom H. Hill.	36.00
February 4	Gershom H. Hill.	36.00
March 4	Gershom H. Hill.	36.00
April 4	Gershom H. Hill.	72.00
May 3	Gershom H. Hill.	48.00
June 3	Gershom H. Hill.	12.00
Total for biennial period ending June 29, 1901	.....	$ 1,141.80

II. Disbursements of Revenue from the Treasurer for Institutions Under the Board of Control.

Table No. 170—Showing Disbursements of Revenue for the College for the Blind at Vinton for the Biennial Period Ending June 30, 1901.

	Salaries.	Support.	Expert occulist.	Contingent and repair.	Washing machine.	Improvements and repairs.	Water closets and sewerage.	Linnie Hague-wood.	Furniture and bedding.	Total.
1899										
July	$ 378.33	$ 785.28	.....	$ 267.50	.....	$ 15.36	.....	$ 40.00	.....	$ 1,486.47
August	420.71	1,822.10	.....	458.20	.....	91.91	.....	40.00	.....	2,832.92
September	422.00	3,812.80	.....	648.54	.....	15.70	.....	.....	.....	4,899.04
October	1,073.90	628.34	.....	.....	.....	.....	.....	.....	.....	1,702.24
November	1,076.76	1,624.15	.....	.....	.....	.....	.....	.....	.....	2,700.91
December	1,084.50	1,868.04	.....	.....	.....	.....	.....	112.00	.....	3,064.54
1900										
January	1,113.19	1,217.31	.....	.....	.....	.....	.....	112.00	.....	2,442.50
February	1,129.50	1,510.02	.....	.....	.....	.....	.....	56.00	.....	2,695.52
March	1,129.08	1,812.96	.....	.....	.....	.....	.....	56.00	.....	2,998.04
April	1,092.57	1,123.08	.....	.....	.....	.....	.....	56.00	.....	2,271.65
May	1,078.30	1,339.99	.....	.....	.....	.....	.....	56.00	.....	2,474.29
June	1,049.50	1,376.75	.....	.....	.....	.....	.....	56.00	.....	2,482.25
July	1,043.10	898.00	$ 50.00	.....	.....	.....	.....	56.00	.....	2,047.10
August	375.54	1,590.82	.....	395.00	.....	.....	.....	.....	$ 127.50	2,488.86
September	361.35	1,689.65	.....	171.25	.....	.....	.....	.....	.....	2,222.25
October	1,151.33	2,551.14	.....	.....	.....	.....	.....	.....	.....	3,702.47
November	1,176.50	1,201.84	.....	.....	.....	.....	.....	.....	.....	2,438.34
December	1,164.00	3,371.20	.....	.....	$ 59.84	.....	.....	.....	250.50	4,845.60
1901										
January	1,201.50	1,676.93	.....	.....	.....	.....	.....	.....	.....	2,878.43
February	1,190.38	1,821.78	.....	.....	.....	.....	.....	.....	.....	3,012.16
March	1,181.63	1,230.21	.....	.....	.....	.....	.....	.....	.....	2,411.84
April	1,090.77	675.85	.....	.....	.....	.....	$ 10.68	.....	.....	1,777.30
May	355.00	916.28	50.00	.....	.....	.....	6.00	.....	.....	1,327.28
June	355.00	800.23	.....	116.80	.....	.....	68.95	.....	.....	1,340.98
Total for biennial period	$ 21,694.44	$ 37,404.87	$ 100.00	$ 2,057.29	$ 59.84	$ 122.97	$ 85.63	$ 640.00	$ 378.00	$ 62,543.04

able No. 171—Showing Disbursements of Revenue for the Industrial Home for the Blind at Knoxville for the Biennial Period Ending June 30, 1901.

	Closing the Home.	Salary and subsistence.	Manufacturing.	Contingent.	Special appropriation.	Total.
1899.						
y	.....	$ 864.76	$ 77.89	$ 162.10	.....	$ 1,104.75
gust	.....	594.09	.....	12.53	.....	606.62
ptember	.....	412.80	793.03	41.42	.....	1,247.25
tober	.....	.....	484.34	193.59	.....	677.93
vember	.....	.....	588.08	7.77	.....	595.85
cember	.....	.....	316.95	676.08	.....	993.03
1900.						
uary	.....	281.08	131.70	279.31	.....	692.09
bruary	.....	.....	902.72	348.33	.....	1,251.05
rch	.....	.....	.....	.....	.....	.....
ril	$ 500.00	.....	128.76	409.26	$ 703.88	1,741.90
y	600.08	.....	66.81	.....	492.09	1,158.98
e	26.60	.....	54.45	.....	231.94	312.99
y	.....	.....	.....	.....	.....	.....
gust	81.59	.....	.....	.....	.....	81.59
ptember	.....	.....	.....	.....	.....	.....
ober	.....	.....	.....	.....	.....	.....
vember	.....	.....	.....	.....	.....	.....
cember	.....	.....	.....	.....	.....	.....
1901.						
uary	12.78	.....	.....	.....	.....	12.78
bruary	.....	.....	.....	.....	.....	.....
rch	.....	.....	.....	.....	.....	.....
ril	.....	.....	.....	.....	.....	.....
y	.....	.....	.....	.....	6.32	6.32
e	.....	.....	.....	.....	.....	.....
Total	$ 1,221.05	$ 2,152.73	$ 3,544.73	$ 2,130.39	$ 1,434.23	$ 10,483.13

Table No. 172—Showing Disbursements of Revenue for the Institution for Feeble-Minded, at Glenwood, for the Biennial Period Ending June 30, 1901.

	Support.	Contingent and repair.	Water supply.	Refurnishing fund.	Repair boiler house, etc.	Hospital building.	School supplies.	Addition to farm cottage.	Fire building and equipment.	Electric generator and boiler.	Ice manufacturing and cold storage plant.	Total.
1899.												
July	$ 12,948.49	$ 525.34	.....	.....	.....	.....	.....	.....	.....	.....	.....	$ 13,473.83
August	8,008.00	231.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,239.00
September	11,644.88	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,644.88
October	11,286.44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,286.44
November	9,462.52	.....	.....	.....	.....	.....	$ 119.99	.....	.....	.....	.....	9,582.51
December	12,764.23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,764.23
1900.												
January	11,832.65	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,832.65
February	12,800.73	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,800.73
March	10,812.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,812.33
April	10,937.67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,937.67
May	9,460.34	52.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,512.84
June	13,046.29	273.24	$ 3.00	$ 8.18	$ 4.06	.....	5.53	.....	.....	.....	.....	13,340.30
July	8,611.26	752.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,363.76
August	7,469.84	207.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,677.04
September	9,689.19	442.39	.....	.....	.....	$ 1,147.50	.....	$ 479.82	.....	.....	$ 411.40	12,170.30
October	10,862.04	835.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,697.45
November	8,946.84	323.45	.....	.....	.....	2,975.00	.....	2,295.00	.....	.....	595.00	15,135.29
December	13,674.48	176.29	.....	.....	.....	5,525.00	.....	.....	$ 76.70	.....	2,125.00	21,577.47
1901.												
January	12,608.17	544.57	.....	.....	.....	5,950.00	.....	2,082.50	789.80	672.65	297.50	22,945.19
February	11,454.92	516.00	.....	.....	.....	.....	.....	499.00	.....	.....	1,500.00	13,969.92
March	13,952.84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,952.84
April	11,260.10	67.36	.....	.....	.....	.....	.....	677.68	.....	.....	3,571.10	15,576.24
May	11,626.42	1,135.80	.....	.....	.....	.....	.....	.....	.....	1,118.70	500.00	14,380.92
June	9,577.87	482.75	.....	.....	.....	6,205.00	.....	.....	.....	640.00	.....	16,905.62
Total	$ 264,738.54	$ 6,565.80	$ 3.00	$ 8.18	$ 4.06	$21,802.50	$ 125.52	$ 6,034.00	$ 866.50	$ 2,431.35	$ 9,000.00	$311,579.45

ble No. 173—Showing Disbursements of Revenue for the Boys' Industrial School at Eldora for the Biennial Period Ending June 30, 1901.

	Support.	Contingent and repair.	New roof.	Tile fund.	Chapel fund.	Fire escapes and extinguishers.	Total.
1899							
.....	$ 3,780.25	$ 77.00	.....	.....	$ 510.00	.....	$ 4,367.25
ust	2,790.22	181.22	.....	.....	469.55	.....	3,440.99
ember	5,514.05	315.50	.....	.....	.....	.....	5,829.55
ber....	5,181.23	35.00	.....	.....	.....	.....	5,216.23
ember....	5,349.23	174.80	.....	.....	.....	.....	5,524.03
ember	6,425.87	54.60	.....	.....	152.00	.....	6,632.47
1900.							
ary	3,872.55	488.81	.....	.....	.....	.....	4,361.36
uary.....	4,070.45	30.50	.....	.....	.....	.....	4,100.95
ch.....	3,617.09	112.35	.....	.....	.....	.....	3,729.44
l	5,520.41	54.90	.....	.....	.....	.....	5,575.31
....	3,093.85	96.05	.....	.....	.....	.....	3,189.90
....	3,721.45	298.16	.....	.....	.....	.....	4,019.61
....	3,230.61	.....	.....	.....	.....	.....	3,230.61
ust....	3,725.36	85.05	.....	.....	.....	.....	3,810.41
ember.....	3,554.78	66.30	.....	.....	.....	.....	3,621.08
ber	3,562.04	146.75	$ 57.28	.....	.....	.....	3,766.07
ember....	3,717.24	338.48	....	.....	.....	.....	4,055.72
ember....	4,803.84	501.97	.....	$185.80	.....	.....	5,491.61
1901.							
ary....	5,661.13	56.10	.....	.....	.....	.....	5,717.23
uary....	5,203.34	58.50	.....	.....	.....	.....	5,261.84
ch.....	5,628.03	45.00	.....	271.40	.....	.....	5,944.43
l.....	3,822.59	41.70	.....	.....	.....	.....	3,864.29
....	4,444.90	.....	.....	.....	.....	$100.00	4,544.90
....	5,320.07	23.80	.....	.....	.....	.....	5,343.87
Total....	$105,610.58	$3,282.54	$ 57.28	$457.20	$1,131.55	$100.00	$ 110,639.15

Table No. 174—Showing Disbursements of Revenue for the Industrial School for Girls at Mitchellville for the Biennial Period Ending June 30, 1901.

	Support.	Contingent and repair.	Waterworks and closets.	Chaplain.	Library and book fund.	Heating plant and boilers.	Bake oven.	Land and furniture.	Water, water-closets and fixtures.	Library, cold storage, vegetable cellar and contingent and repair.	Total.
1899.											
July	$ 1,269.80	$ 25 45	.....	$ 56.00	.....	.....	.....	.....	.....	.....	$ 1,351.25
August	2,629.43	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,629.43
September	2,069.77	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,069.77
October	1,889.26	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,889.26
November	1,980.76	.....	.....	$ 20.00	.....	.....	.....	.....	.....	.....	2,000.76
December	2,361.04	.....	$ 1,411.25	.....	.....	.....	.....	.....	.....	.....	3,772.29
1900.											
January	2,244 65	161.25	88.75	30.00	.....	.....	.....	.....	.....	.....	2,524.65
February	1,980.01	43.74	.....	2.00	$ 4 60	.....	.....	.....	.....	.....	2,030.35
March	1,305.46	33.00	.....	.....	.....	.....	.....	.....	.....	.....	1,338.46
April	1,261.32	192.85	.....	14.50	.....	.....	.....	.....	.....	.....	1,468.67
May	1,658.68	.....	.....	17.50	.....	.....	.....	.....	.....	.....	1,676.18
June	1,540.21	.....	.....	15.00	.....	.....	.....	$ 46.50	.....	$ 23.70	1,625.41
July	1,777.35	.....	.....	12.00	.....	.....	.....	604.35	.....	40.00	2,433.70
August	1,375.02	.....	.....	12 00	.....	.....	.....	123.00	.....	195.45	1,705.47
September	1,460.60	.....	.....	15.00	.....	.....	.....	.....	.....	102.65	1,578.25
October	1,553.81	.....	.....	15.00	.....	$ 8,970.00	.....	.....	$ 900.00	71.78	11,510.59
November	2,097 13	.....	.....	12.00	.....	.....	.....	.....	.....	167.08	2,276.21
December	1,873.70	.....	.....	9.00	.....	2,465.00	.....	.....	.....	459.32	4,807.02
1901.											
January	2,391.48	.....	.....	18.00	.....	1,565.00	$ 203.16	.....	2,336.80	1,159.77	7,674.21
February	2,701.91	.....	.....	12.00	.....	.....	.....	.....	.....	239.50	2,953.41
March	1,848.04	.....	.....	12.00	.....	.....	.....	.....	.....	60.66	1,920.70
April	2,160.04	.....	.....	15.00	.....	.....	.....	.....	.....	746.00	2,921.04
May	2,252.76	.....	.....	12.00	.....	.....	46.84	20.96	263.20	18.62	2,614.38
June	2,044.10	.....	.....	12.00	.....	.....	.....	.....	.....	525.51	2,581.61
Total	$45,726.33	$ 456.29	$ 1,500.00	$ 311.00	$ 4.60	$13,000.00	$ 250.00	$ 794.81	$ 3,500.00	$ 3,810.04	$ 69,353 07

ıble No. 175—Showing Disbursements of Revenue for Hospital for Insane at Independence for the Biennial Period Ending June 30, 1901.

	Support.	Repair and contingent.	New boiler, furnace, steam mains, radiators, etc.	Exhaust fans.	New shower baths.	New mangle.	Transfer of inmates.	Total.
1899								
y	$10,057.70	.....	.....	.....	.....	.....	.....	$ 10,057.70
gust	12,129.23	.....	.....	.....	.....	.....	.....	12,129.23
tember	11,639.26	$ 648.00	.....	.....	.....	.....	.....	12,287.26
tober	13,997.25	302.04	.....	.....	.....	.....	$217.50	14,516.79
vember	20,007.71	.....	.....	.....	.....	.....	.....	20,007.71
cember	13,522.43	3.61	$ 28.99	.....	.....	.....	.....	13,555.03
1900								
uary	13,564.13	190.00	.....	.....	.....	.....	.....	13,754.13
bruary	20,461.99	.....	.....	.....	.....	.....	.....	20,461.99
rch	12,365.53	.....	.....	.....	.....	.....	.....	12,365.53
ril	15,047.91	.....	.....	.....	.....	.....	.....	15,047.91
y	14,217.68	.....	.....	.....	.....	.....	.....	14,217.68
e	12,757.21	91.11	.....	.....	.....	.....	.....	12,848.32
y	12,380.65	105.00	.....	.....	.....	.....	.....	12,485.65
gust	10,481.35	140.75	.....	.....	.....	.....	.....	10,622.10
tember	11,492.84	381.63	246.59	.....	.....	.....	.....	12,121.06
tober	10,042.43	930.51	1,500.00	.....	.....	.....	.....	12,472.94
vember	18,853.22	401.09	50.40	.....	$ 49.51	.....	.....	19,354.22
cember	13,352.71	290.55	556.30	.....	.....	$800.00	.....	14,999.56
1901								
uary	9,662.10	226.27	.....	.....	750.00	.....	.....	10,638.37
bruary	14,630.57	485.90	.....	.....	.....	.....	.....	15,116.47
rch	14,648.77	1,643.19	.....	.....	.....	.....	.....	16,291.96
ril	11,357.91	182.46	.....	$ 4.18	138.00	.....	.....	11,682.55
y	13,977.22	146.75	6,054.65	.....	.....	.....	.....	20,178.62
e	12,341.12	417.08	.....	317.49	62.49	.....	.....	13,138.18
Total	$322,988.92	$6,585.94	$8,436.93	$321.67	$1,000.00	$800.00	$217.50	$340,350.96

Table No. 176—Showing Disbursements of Revenue for Hospital for Insane at Mt. Pleasant, for the Biennial Period Ending June 30, 1901.

	Support.	Repair and contingent.*	Water supply, etc.†	Slate roof, etc.‡	Reimbursing certain patients.	Hospital furniture and library, etc.	State laboratory.	Board of control expense (investigation).	Dry closets.	Total.
1899.										
July	$ 9,383.20	$ 374.00	.....	$ 45.00	.....	$ 37.50	.....	.....	.....	$ 9,839.70
August	10,223.00	117.50	.....	.....	.....	49.50	.....	.....	.....	10,390.00
September	6,933.60	541.45	.....	.....	.....	.....	.....	.....	.....	7,475.05
October	10,795.07	953.14	$ 40.00	.....	.....	.....	.....	.....	.....	11,788.21
November	14,323.39	128.33	.....	.....	.....	62.49	.....	.....	.....	14,514.21
December	14,906.56	83.92	.....	.....	.....	37.25	.....	.....	.....	15,027.73
1900.										
January	12,766.05	260.79	.....	.....	.....	47.89	.....	.....	.....	13,074.73
February	15,781.57	47.25	.....	.....	.....	113.00	.....	.....	.....	15,941.82
March	9,891.44	42.00	.....	.....	.....	5.00	.....	.....	.....	9,938.44
April	9,735.81	187.83	.....	.....	.....	.....	.....	.....	.....	9,923.64
May	11,080.39	.....	.....	.....	.....	.....	.....	.....	.....	11,080.39
June	13,633.11	44.41	.....	.....	$3,082.44	.....	.....	.....	.....	16,759.96
July	13,169.55	.....	.....	.....	.....	13.85	.....	.....	.....	13,183.40
August	10,824.54	1,722.75	2,470.16	1,360.00	70.50	8.46	.....	.....	.....	16,456.41
September	10,751.80	1,423.16	1,311.48	932.89	.....	23.50	.....	.....	.....	14,443.13
October	10,011.96	3,063.31	3,643.30	4,604.71	77.33	7.20	$296.23	$ 20.60	.....	21,724.64
November	13,459.71	2,682.63	2,342.52	3,774.04	100.32	.....	.....	.....	$634.90	22,994.12
December	12,337.09	220.00	265.29	3,501.02	.....	.....	.....	.....	13.30	16,336.70
1901.										
January	12,009.42	1,010.60	2,166.69	3,065.95	.....	.....	179.58	.....	127.28	18,559.52
February	11,374.93	140.00	504.07	.....	.....	.....	138.75	.....	.....	12,157.75
March	12,473.29	349.52	1,163.18	.....	.....	.....	144.00	.....	.....	14,129.99
April	11,779.30	111.69	1,164.13	3,525.00	.....	.....	.....	.....	.....	16,580.12
May	11,861.47	80.00	556.52	4,650.00	.....	.....	.....	.....	.....	17,147.99
June	11,905.65	97.58	587.13	32.60	.....	.....	.....	.....	.....	12,622.96
Total	$281,411.90	$13,682.16	$16,214.47	$25,491.21	$3,330.59	$405.64	$758.56	$ 20.60	$775.48	$342,090.61

* Repair and contingent. Repair walls old building. Painting. Basement repairs. Vegetable cellar. Remodeling kitchen and repairs to heating plant.
† Water supply. Water supply tower and pump. Water mains and contingent and repairs. Fire escapes. Hose reels and hook and ladders.
‡ Slate roof. Electric light plant Telephone system, New machine shops,

Table No. 111—Showing Disbursements of Revenue for Hospital for Insane at Clarinda for the Biennial Period Ending June 30, 1901.

	Support.	Cold storage, painting library, and repair, contingent, etc.	Female reformatory and infirmary, furnishing same, etc.	New range, roaster and kettles, and enlarging and repairing kitchen.	Laundry machinery industrial bldg, and mach'y, supplies, dairy mach'y, cows.	Plumbing, raising steam pipes, converting well to cistern.	Library and amusements.	Improvements and repairs cow barn, and improvement of grounds.	Total.
1899.									
July	$ 7,264.62	$ 552.53	.....	.....	.....	.....	$ 13.40	$ 75.00	$ 7,905.55
August	8,270.27	70.00	.....	.....	.....	.....	4.50	50.00	8,394.77
September	11,095.51	68.70	$ 199.85	.....	.....	.....	60.00	57.78	11,481.84
October	9,135.96	74.18	11.00	.....	$ 50.80	.....	4.00	61.99	9,337.93
November	10,391.16	82.92	9.00	.....	.....	$ 512.41	15.00	86.40	11,096.89
December	13,516.53	63.46	20.36	.....	.....	14.35	.....	26.54	13,641.24
1900.									
January	14,742.18	116.15	204.16	.....	.....	148.74	58.24	.....	15,211.23
February	14,744.27	86.56	.....	.....	.....	.....	.....	.....	14,830.83
March	12,525.76	77.17	.....	.....	.....	.....	.....	.....	12,661.17
April	8,690.28	70.00	.....	.....	.....	.....	.....	.....	8,760.28
May	12,085.94	66.80	.....	.....	.....	.....	.....	.....	12,152.74
June	9,506.65	98.52	.....	.....	.....	.....	.....	.....	9,605.17
July	10,631.96	99.42	.....	.....	.....	.....	.....	.....	10,731.38
August	11,117.27	96.92	.....	.....	.....	.....	.....	425.00	11,639.19
September	9,083.10	415.87	.....	$ 590.00	.....	297.92	.....	2,125.00	12,511.89
October	6,613.83	314.65	.....	1,275.00	.....	.....	.....	1,955.00	10,158.48
November	9,079.68	1,452.50	.....	680.00	31.30	.....	.....	.....	11,243.48
December	14,281.40	275.29	.....	30.30	.....	.....	.....	.....	14,586.99
1901.									
January	16,399.97	1,022.60	.....	592.86	.....	.....	.....	495.00	18,510.43
February	18,880.59	110.26	.....	.....	8.56	.....	.....	.....	18,999.41
March	9,249.81	261.6:	.....	362.14	.....	.....	.....	.....	9,873.55
April	9,599.58	90.93	.....	.....	.....	.....	.....	.....	9,690.51
May	11,934.13	324.84	.....	.....	.....	.....	.....	.....	12,258.97
June	10,602.75	255.50	.....	.....	.....	38.54	.....	.....	10,896.79
Total	$ 269,443.20	$ 6,147.37	$ 441.37	$ 3,530.30	$ 90.66	$ 1,011.96	$ 155.14	$ 5,357.71	$ 286,180.71

Table No. 178—Showing Disbursements of Revenue for Hospital for Insane at Cherokee for the Biennial Period Ending June 30, 1901.

	Water supply.	Construction.	Total.
1899.			
July		$ 26.66	$ 26.66
August		26.65	26.65
September		26.66	26.66
October		26.66	26.66
November		47.11	47.11
December		132.25	132.25
1900.			
January		26.66	26.66
February		26.66	26.66
March		33.66	33.66
April		26.66	26.66
May		26.66	26.66
June		251.21	251.21
July		70.66	70.66
August		26.66	26.66
September		123.46	123.46
October		66.16	66.16
November		76.66	76.66
December		314.06	314.06
1901.			
January		30.91	30.91
February		78.46	78.46
March		71.81	71.81
April	$754.41	104.00	858.41
May		8,563.67	8,563.67
June		21,624.80	21,624.80
Total	$754.41	$ 31,828.81	$ 32,583.22

Ending June 30, 1901.

DATE.	Support.	Salaries. *	North cell house, &c. †	Repairs and contingent.	Engine, boiler, pump building and completing female department.	Warden's house, etc. ‡	Escaped convicts and transportation of discharged convicts.	Nails, spikes, lumber, etc. ‖	Library, books periodicals and lectures and entertainments.	Rotary oven and fuel.	Total.
1899											
July	$ 8,333.91	$ 4,177.62	$ 726.49	...	$ 886.50	$ 314.40	$ 108.61	...	$ 455.40	...	$ 15,002.96
August	4,787.13	4,164.38	801.86	$ 420.34	76.90	9.00	140.90	...	...	...	10,400.51
September	4,229.72	4,021.39	772.41	...	718.63	...	84.43	...	152.07	...	9,978.65
October	3,036.04	3,991.47	586.74	50.00	237.77	...	150.90	...	...		8,052.92
November	6,968.37	3,972.43	1,394.6	68.50	1,117.66	...	134.77	...	...	...	13,656.34
December	5,516.93	3,976.67	891.33	1.31	1,761.21	26.95	65.82	...	...	$ 78.50	12,318.72
1900											
January	3,311.88	3,896.17	572.57	...	235.21	...	107.61	...	...	...	8,123.44
February	6,536.20	3,945.14	632.61	...	92.00		118.85	...	...	...	11,324.80
March	4,856.57	3,915.95	858.69	...	59.46	27.30	103.90	...	9.00		9,830.87
April	5,227.24	3,880.55	502.35	...		82.29	80.96	...	12.55	...	9,785.94
May	4,743.57	3,981.63	550.31	95.00	222.08	12.30	135.93	...	204.23	...	9,945.05
June	4,295.38	3,917.25	603.09	8.50	...	7.95	95.27	...	...	...	8,927.44
July	4,515.49	3,873.15	557.91	6.00	...	...	126.48	...	19.00	152.76	9,250.79
August	3,505.76	4,026.82	489.91	8.00	15.00	320.03	111.62	2.74	10.00	...	8,489.88
September	5,351.05	4,225.45	109.69	98.89	77.35	132.65	139.80	138.75	...	...	10,273.63
October	1,943.22	4,237.10	451.36	930.00	416.97	308.04	55.34	230.06	...	...	8,572.15
November	3,141.03	4,323.31	242.78	487.01	32.00	146.73	70.54	30.05	262.33	...	8,735.78
December	5,734.32	4,330.64	134.14	40.96	408.55	117.45	81.62	84.95	45.55	...	10,978.18
1901											
January	4,711.14	4,504.92	600.15	163.91	347.23	818.03	119.80	516.86	16.86	...	11,798.90
February	3,860.41	4,283.12	152.94	597.87	...	703.20	72.54	16.15	36.18	...	9,722.41
March	5,465.90	4,315.72	139.12	762.25	...	451.42	78.23	20.51	206.81	...	11,439.96
April	2,944.61	4,236.45	105.98	129.73	...	494.44	92.27	296.52	283.62	...	8,593.62
May	4,430.40	4,266.64	134.76	591.29	...	506.48	43.73	99.99	...		10,073.29
June	4,050.14	4,293.42	262.14	439.55	...	481.07	90.53	22.65	...	237.11	9,876.61
Total	$ 111,466.44	$ 98,767.45	$ 12,273.94	$ 4,899.11	$ 6,704.52	$ 4,959.73	$ 2,410.45	$ 1,459.23	$ 1,713.60	$ 468.37	$ 245,152.84

*Salaries of officers and guards, support of warden and salaries of foremen.
†Completion of north cell house, enclosing north cell house, gutters and slate roof repairs, hog house and barn, and cell house roof.
‡Warden's house, furnishing administration building and warden's residence, and warden's house, old residence.
‖Nails and spikes, lime and cement, lumber, derrick supplies, stone and quarry tools, powder and fuse.

Table No. 180—Showing Disbursements of Revenue for Penitentiary at Ft. Madison for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Transportation.	Repairs and contingent.	Support of Warden and salaries.	Warden's house.	New work-shop and new barn.	Books, periodicals, lectures, entertainments and library.	Sewer to river.	Ventilating cell house and tin roofs.	Total.
1899.										
July	$ 2,618.46	$ 79.27	$ 15.00	$ 3,400.00	$ 5.25	$ 22.50	.....	.....	.....	$ 6,140.48
August	3,960.12	136.48	.....	3,313.34	13.47	910.43	.....	.....	.....	8,333.84
September	3,445.63	58.74	.....	3,368.79	.75	400.26	.....	.....	.....	7,274.17
October	3,322.41	111.31	35.75	3,360.65	2.32	420.04	$ 5.60	.....	.....	7,258.08
November	3,304.23	76.58	86.00	3,321.36	8.15	2,475.42	34.60	.....	.....	9,306.34
December	4,498.61	159.07	168.40	3,275.49	.15	523.19	.....	.....	.....	8,624.91
1900.										
January	4,939.64	151.00	7.50	3,236.55	11.13	25.00	40.84	.....	.....	8,411.66
February	4,377.29	159.17	85.32	3,197.85	.74	.....	.....	.....	.....	7,820.37
March	3,505.10	120.32	.....	3,178.51	.96	.....	41.40	.....	.....	6,852.29
April	6,205.17	148.98	.....	3,147.41	.94	.....	3.00	.....	.....	9,505.50
May	4,134.89	118.01	84.00	3,318.66	58.47	.....	.....	.....	.....	7,714.03
June	3,497.09	84.91	469.52	3,385.40	.....	.....	1.00	.....	.....	7,437.92
July	3,840.41	79.54	445.00	3,444.71	45.17	.....	2.33	.....	.....	7,857.16
August	4,101.91	51.71	430.30	3,340.35	162.63	.....	.....	.....	.....	8,092.90
September	3,404.51	131.92	196.41	3,302.79	.....	.....	36.00	.....	.....	7,131.63
October	4,244.19	105.33	193.86	3,491.50	.....	.....	.....	.....	$ 584.00	8,620.88
November	3,504.53	84.55	1,182.28	3,523.49	.....	64.72	.....	.....	.....	8,359.57
December	7,009.45	118.99	312.93	3,465.67	.....	.....	16.90	.....	.....	10,923.94
1901.										
January	2,935.75	140.66	159.98	3,450.71	.....	5.65	15.00	.....	28.13	6,735.88
February	7,107.95	97.72	.....	3,301.06	.....	.....	35.00	.....	.....	10,601.73
March	2,795.87	108.96	.....	3,396.60	.12	.....	17.50	.....	.....	6,319.05
April	3,185.27	119.89	.....	3,376.41	.....	.....	.....	.....	.....	6,681.57
May	4,227.39	107.59	102.28	3,425.84	.....	.....	.....	.....	.....	7,863.10
June	3,658.54	69.23	47.86	3,448.30	.....	.....	14.80	62.96	237.44	7,539.13
Total	$ 97,824.41	$ 2,625.93	$ 4,028.39	$ 80,593.44	$ 310.25	$ 4,847.21	$ 263.97	$ 62.96	$ 849.57	$ 191,406.13

Biennial Period Ending June 30, 1901.

DATE.	Support.	Salaries.	Repair gas house and furnace, repair and contingent.	Water supply.	Type and tools.	Fencing.	Library.	Electric service.	Total.
1899.									
July	$ 2,341.59	$ 1,488.61					$ 139.44		$ 3,969.64
August	1,230.67	340.00							1,570.67
September	885.53	335.56	$ 28.47						1,249.56
October	1,205.44	340.00	983.06	$ 322.09			23.15		2,873.74
November	4,177.60	1,407.22	17.00						5,601.82
December	3,777.22	1,397.22							5,174.44
1900.									
January	4,635.06	1,407.22	15.38	308.40	$ 86.89		37.41		6,490.36
February	3,707.44	1,426.11							5,133.55
March	3,344.90	1,437.22	4.50		44.30				4,830.92
April	3,336.94	1,390.55	117.15		20.65	$ 200.00			5,065.29
May	4,818.81	1,437.22							6,256.03
June	3,021.60	1,437.22							4,458.82
July	2,862.20	1,437.22							4,299.42
August	1,127.54	312.31							1,439.85
September	728.87	340.00	293.32		8.16				1,370.35
October	1,441.55	324.00	909.83						2,675.38
November	3,372.03	1,469.66							4,841.69
December	3,290.19	1,506.11	157.60						4,953.90
1901.									
January	5,113.15	1,544.57							6,657.72
February	3,627.46	1,549.45							5,176.91
March	3,270.04	1,523.97							4,794.01
April	2,775.89	1,516.92							4,292.81
May	4,273.06	1,526.11	49.50						5,848.67
June	3,741.48	1,526.11						$ 2,500.00	7,707.59
Total	$ 72,106.26	$ 28,420.58	$ 2,575.81	$ 630.49	$ 160.00	$ 200.00	$ 200.00	$ 2,500.00	$ 106,793.14

Table No. 180—Showing Disbursements of Revenue for Penitentiary at Ft. Madison for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Transportation.	Repairs and contingent.	Support of Warden and salaries.	Warden's house.	New work-shop and new barn.	Books, periodicals, lectures, entertainments and library.	Sewer to river.	Ventilating cell house and tin roofs.	Total.
1899										
July	$ 2,618.46	$ 79.27	$ 15.00	$ 3,400.00	$ 5.25	$ 22.50	.....	.....	.....	$ 6,140.48
August	3,960.12	136.48	.....	3,313.34	13.47	910.43	.....	.....	.....	8,333.84
September	3,445.63	58.74	.....	3,368.79	.75	400.26	.....	.....	.....	7,274.17
October	3,322.41	111.31	35.75	3,362.65	2.32	420.04	$ 5.60	.....	.....	7,258.08
November	3,304.23	76.58	86.00	3,321.36	8.15	2,475.42	34.60	.....	.....	9,306.34
December	4,498.61	159.07	168.40	3,275.49	.15	523.19	.....	.....	.....	8,624.91
1900.										
January	4,939.64	151.00	7.50	3,236.55	11.13	25.00	40.84	.....	.....	8,411.66
February	4,377.29	159.17	85.32	3,197.85	.74	.....	.....	.....	.....	7,820.37
March	3,505.10	126.32	.....	3,178.51	.96	.....	41.40	.....	.....	6,852.29
April	6,205.17	148.98		3,147.41	.94	.....	3.00	.....	.....	9,505.50
May	4,134.89	118.01	84.00	3,318.66	58.47	.....	.....	.....	.....	7,714.03
June	3,497.09	84.91	469.52	3,385.40	.....	.....	1.00	.....	.....	7,437.92
July	3,840.41	79.54	445.00	3,444.71	45.17	.....	2.33	.....	.....	7,857.16
August	4,101.91	51.71	430.30	3,340.35	162.63	.....	.....	.....	.....	8,092.90
September	3,404.51	131.92	196.41	3,362.79	.....	.....	36.00	.....	.....	7,131.63
October	4,244.19	105.33	193.86	3,491.50	.....	.....	.....	.....	$ 584.00	8,620.88
November	3,504.53	84.55	1,182.28	3,523.49	.....	64.72	.....	.....	.....	8,359.57
December	7,009.45	118.99	312.93	3,465.67	.....	.....	16.90	.....	.....	10,923.94
1901.										
January	2,935.75	140.66	159.98	3,457.71	.....	5.65	15.00	.....	28.13	6,735.88
February	7,107.95	97.72	.....	3,361.06	.....	.....	35.00	.....	.....	10,601.73
March	2,795.87	108.96	.....	3,396.60	.12	.....	17.50	.....	.....	6,319.05
April	3,185.27	119.89	.....	3,376.41	.....	.....	.....	.....	.....	6,691.57
May	4,227.39	107.59	102.28	3,425.84	.....	.....	.....	.....	.....	7,863.10
June	3,658.54	69.23	47.86	3,448.30	.....	.....	14.80	62.96	237.44	7,539.13
Total	$ 97,824.41	$ 2,625.93	$ 4,028.39	$ 80,593.44	$ 310.25	$ 4,847.21	$ 263.97	$ 62.96	$ 849.57	$ 191,406.13

Biennial Period Ending June 30, 1901.

DATE.	Support.	Salaries.	Repair gas house and furnace, repair and contingent.	Water supply.	Type and tools.	Fencing.	Library.	Electric service.	Total.
1899.									
July	$ 2,341.59	$ 1,488.61	.....	.....	.....	.....	$ 139.44	.....	$ 3,969.64
August	1,230.67	340.00	.....	.....	.....	.....	.....	.....	1,570.67
September	885.53	335.56	$ 28.47	.....	.....	.....	.....	.....	1,249.56
October	1,205.44	340.00	983.06	$ 322.09	.....	.....	23.15	.....	2,873.74
November	4,177.60	1,407.22	17.00	.....	.....	.....	.....	.....	5,601.82
December	3,777.22	1,397.22	.....	.....	.....	.....	.....	.....	5,174.44
1900.									
January	4,635.06	1,407.22	15.38	308.40	$ 86.89	.....	37.41	.....	6,490.36
February	3,707.44	1,426.11	.....	.....	.....	.....	.....	.....	5,133.55
March	3,344.90	1,437.22	4.50	.....	44.30	.....	.....	.....	4,830.92
April	3,336.94	1,390.55	117.15	.....	20.65	$ 200.00	.....	.....	5,065.29
May	4,818.81	1,437.22	.....	.....	.....	.....	.....	.....	6,256.03
June	3,021.60	1,437.22	.....	.....	.....	.....	.....	.....	4,458.82
July	2,862.20	1,437.22	.....	.....	.....	.....	.....	.....	4,299.42
August	1,127.54	312.31	.....	.....	.....	.....	.....	.....	1,439.85
September	728.87	340.00	293.32	.....	8.16	.....	.....	.....	1,370.35
October	1,441.55	324.00	909.83	.....	.....	.....	.....	.....	2,675.38
November	3,372.03	1,469.66	.....	.....	.....	.....	.....	.....	4,841.69
December	3,290.19	1,506.11	157.60	.....	.....	.....	.....	.....	4,953.90
1901.									
January	5,113.15	1,544.57	.....	.....	.....	.....	.....	.....	6,657.72
February	3,627.46	1,549.45	.....	.....	.....	.....	.....	.....	5,176.91
March	3,270.04	1,523.97	.....	.....	.....	.....	.....	.....	4,794.01
April	2,775.89	1,516.92	.....	.....	.....	.....	.....	.....	4,292.81
May	4,273.06	1,526.11	49.50	.....	.....	.....	.....	.....	5,848.67
June	3,741.48	1,526.11	.....	.....	.....	.....	.....	$ 2,500.00	7,767.59
Total	$ 72,106.26	$ 28,420.58	$ 2,575.81	$ 630.49	$ 160.00	$ 200.00	$ 200.00	$ 2,500.00	$ 106,793.14

Table No. 180—Showing Disbursements of Revenue for Penitentiary at Ft. Madison for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Transportation.	Repairs and contingent.	Support of Warden and salaries.	Warden's house.	New work-shop and new barn.	Books, periodicals, lectures, entertainments and library.	Sewer to river.	Ventilating cell house and tin roofs.	Total.
1899.										
July	$ 2,618.46	$ 79.27	$ 15.00	$ 3,400.00	$ 5.25	$ 22.50	.....	.....	.....	$ 6,140.48
August	3,960.12	136.48	.....	3,313.34	13.47	910.43	.....	.....	.....	8,333.84
September	3,445.63	58.74	.....	3,368.79	.75	400.26	.....	.....	.....	7,274.17
October	3,322.41	111.31	35.75	3,360.65	2.32	420.04	$ 5.60	.....	.....	7,258.08
November	3,304.23	76.58	86.00	3,321.36	8.15	2,475.42	34.60	.....	.....	9,306.34
December	4,498.61	159.07	168.40	3,275.49	.15	523.19	.....	.....	.....	8,624.91
1900.										
January	4,939.64	151.00	7.50	3,236.55	11.13	25.00	40.84	.....	.....	8,411.66
February	4,377.29	159.17	85.32	3,197.85	.74	.....	.....	.....	.....	7,820.37
March	3,505.10	120.32	.....	3,178.51	.90	.....	41.40	.....	.....	6,852.29
April	6,205.17	148.98	.....	3,147.41	.94	.....	3.00	.....	.....	9,505.50
May	4,134.89	118.01	84.00	3,318.66	58.47	.....	.....	.....	.....	7,714.03
June	3,497.09	84.91	469.52	3,385.40	.....	.....	1.00	.....	.....	7,437.92
July	3,840.41	79.54	445.00	3,444.71	45.17	.....	2.33	.....	.....	7,857.16
August	4,101.91	51.71	436.30	3,340.35	162.63	.....	.....	.....	.....	8,092.90
September	3,404.51	131.92	196.41	3,362.79	.....	.....	36.00	.....	.....	7,131.03
October	4,244.19	105.33	193.86	3,491.50	.....	.....	.....	.....	$ 584.00	8,620.88
November	3,504.53	84.55	1,187.28	3,523.49	.....	64.72	.....	.....	.....	8,359.57
December	7,009.45	118.99	312.93	3,465.67	.....	.....	16.90	.....	.....	10,923.94
1901.										
January	2,935.75	140.66	159.98	3,450.71	.....	5.65	15.00	.....	28.13	6,735.88
February	7,107.95	97.72	.....	3,301.06	.....	.....	35.00	.....	.....	10,601.73
March	2,795.87	108.96	.....	3,396.60	.12	.....	17.50	.....	.....	6,319.05
April	3,185.27	119.89	.....	3,376.41	.....	.....	.....	.....	.....	6,681.57
May	4,227.39	107.59	102.28	3,425.84	.....	.....	.....	.....	.....	7,863.10
June	3,658.54	69.23	47.86	3,448.30	.....	.....	14.80	62.96	237.44	7,539.13
Total	$ 97,824.41	$ 2,625.93	$ 4,028.39	$ 80,593.44	$ 310.25	$ 4,847.21	$ 263.97	$ 62.96	$ 849.57	$ 191,406.13

Biennial Period Ending June 30, 1901.

DATE.	Support.	Salaries.	Repair gas house and furnace, repair and contingent.	Water supply.	Type and tools.	Fencing.	Library.	Electric service.	Total.
1899.									
July	$ 2,341.59	$ 1,488.61	.....	.....	.....	.....	$ 139.44	.....	$ 3,969.64
August	1,230.67	340.00	.....	.....	.....	.....	.....	.....	1,570.67
September	885.53	335.56	$ 28.47	.....	.....	.....	.....	.....	1,249.56
October	1,205.44	340.00	983.06	$ 322.09	.....	.....	23.15	.....	2,873.74
November	4,177.60	1,407.22	17.00	.....	.....	.....	.....	.....	5,601.82
December	3,777.22	1,397.22	.....	.....	.....	.....	.....	.....	5,174.44
1900.									
January	4,635.06	1,407.22	15.38	308.40	$ 86.89	.....	37.41	.....	6,490.36
February	3,707.44	1,426.11	.....	.....	.....	.....	.....	.....	5,133.55
March	3,344.90	1,437.22	4.50	.....	44.30	.....	.....	.....	4,830.92
April	3,336.94	1,390.55	117.15	.....	20.65	$ 200.00	.....	.....	5,065.29
May	4,818.81	1,437.22	.....	.....	.....	.....	.....	.....	6,256.03
June	3,021.60	1,437.22	.....	.....	.....	.....	.....	.....	4,458.82
July	2,862.20	1,437.22	.....	.....	.....	.....	.....	.....	4,299.42
August	1,127.54	312.31	.....	.....	.....	.....	.....	.....	1,439.85
September	728.87	340.00	293.32	.....	8.16	.....	.....	.....	1,370.35
October	1,441.55	324.00	909.83	.....	.....	.....	.....	.....	2,675.38
November	3,372.03	1,469.66	.....	.....	.....	.....	.....	.....	4,841.69
December	3,290.19	1,506.11	157.60	.....	.....	.....	.....	.....	4,953.90
1901.									
January	5,113.15	1,544.57	.....	.....	.....	.....	.....	.....	6,657.72
February	3,627.46	1,549.45	.....	.....	.....	.....	.....	.....	5,176.91
March	3,270.04	1,523.97	.....	.....	.....	.....	.....	.....	4,794.01
April	2,775.89	1,516.92	.....	.....	.....	.....	.....	.....	4,292.81
May	4,273.06	1,526.11	49.50	.....	.....	.....	.....	.....	5,848.67
June	3,741.48	1,526.11	.....	.....	.....	.....	.....	$ 2,500.00	7,767.59
Total	$ 72,106.26	$ 28,420.58	$ 2,575.81	$ 630.49	$ 160.00	$ 200.00	$ 200.00	$ 2,500.00	$ 106,793.14

Table No. 182—Showing Disbursements of Revenue for the Soldiers' Orphans' Home at Davenport for the Biennial Period Ending June 30, 1901.

DATE.	Support.	Repair and contingent and cement walks.	New chapel and purchase of land.	Cow barn.	Dental and Ocullist.	Addition to heating plant.	Library.	Total.
1899.								
July	$ 3,702.02	.....	.....	.....	.....	.....	.....	$ 3,702.02
August	3,241.05	$ 9.68	.....	.....	.....	.....	.....	3,250.73
September	4,240.05	267.58	.....	.....	.....	.....	.....	4,507.63
October	4,089.61	580.69	.....	.....	.....	.....	.....	4,670.30
November	5,162.22	870.23	.....	.....	.....	.....	.....	6,032.45
December	5,442.52	49.37	.....	.....	$ 58.00	.....	.....	5,549.89
1900.								
January	7,247.11	319.64	.....	.....	.....	.....	.....	7,566.75
February	4,649.22	.....	.....	.....	.....	.....	.....	4,649.22
March	4,230.33	.....	.....	.....	.....	.....	$ 175.62	4,405.95
April	4,889.34	.....	.....	.....	.....	.....	.....	4,889.34
May	4,904.74	.....	.....	.....	27.00	.....	.....	4,931.74
June	4,003.00	.....	.....	.....	.....	.....	.....	4,003.00
July	3,468.54	.....	.....	.....	.....	.....	.....	3,468.54
August	4,059.38	.....	.....	.....	18.50	.....	.....	4,077.88
September	4,043.20	152.09	$ 3,000.70	$ 913.03	.....	.....	.....	8,109.02
October	5,725.13	136.58	.....	448.91	.....	.....	.....	6,310.62
November	4,206.75	.....	4,250.00	642.91	.....	.....	.....	9,099.66
December	4,578.65	.....	18,425.30	84.93	.....	.....	.....	23,088.88
1901.								
January	5,027.29	.....	3,303.00	18.00	2.50	$ 873.95	.....	9,224.74
February	6,856.90	.....	.....	.....	.....	126.05	.....	6,982.95
March	4,681.97	.....	4,443.88	.....	.....	.....	.....	9,125.85
April	4,569.67	.....	417.62	.....	.....	.....	.....	4,987.29
May	5,093.94	328.22	232.17	892.22	.....	.....	.....	6,546.55
June	5,795.19	360.98	.....	.....	.....	.....	.....	6,156.17
Total	$ 113,907.82	$ 3,075.06	$ 34,072.67	$ 3,000.00	$ 126.00	$ 1,000.00	$ 175.62	$ 155,337.17

Table No. 183—Showing Disbursements of Revenue for Soldiers' Home at Marshalltown for the Biennial Period Ending June 30, 1901.

	Support.	Special contingent.	Elevator for hospital.	Old people's bldg completing furnishing same, furnishing bldg now erected.	Boiler, dynamo and engine.	Female servants' building.	Headquarters building and furnishing same.	Total.
1899.								
ily	$ 7,365 26	.....	.....	.....	.....	.....	.....	$ 7,365 26
ugust	5,156.09	....	.....	.....	.....	.....	.....	5,156 09
eptember	6,386.47	....	.....	$ 449.50	.....	.....	.....	6,835.97
ctober	9,492 57	..	.....	19.55	....	.....	.....	9,512.12
ovember	11,764.33		.....	.....	.....	.....	.....	11,764.33
ecember	9,126.75	.....	.....	.....	.....	.....	.....	9,126.75
1900.								
anuary	11,043.13	.....	.....	.....	.....	.....	.....	11,043.13
ebruary	10,596.86	..	.....	.....	.....	.....	.....	10,596 86
arch	7,793.14	.....	.....	.....	.....	.....	.....	7,793 14
pril	7,436.80	.....	.....	.....	.....	.....	.....	7,436.80
ay	9,273 23	.....	.....	.....	.....	.....	.....	9,273.23
une	6,160.55	$24.00	.....	.....	.....	.....	.....	6,184.55
ily	8,682.30	.....	.....	.....	.....	.....	.....	8,682.30
ugust	7,221.90	.....	.....	611 08	.....	.....	.....	7,832 98
eptember	7,105.08	.....	$ 340.00	1,145.00	.....	$ 680.00	$ 1,785.00	11,055 08
ctober	6,411.70	.....	425.00	2,499.00	.....	1,020.00	2,465.00	12,820.70
ovember	12,208.62	.....	.....	33 00	.....	.....	.....	12,241.62
ecember	15,297.18	.....	735.00	7,600.00	.....	2,300.00	3,250 00	29,182.18
1901.								
anuary	10,082.97	.....	.....	115.87	$ 786.31	.....	.....	10,985.15
ebruary	13,164.68	.....	.....	.....	938 69	.....	121.10	14,224 56
arch	9,731.49	.....	.....	.....	2,375.00	.....	77.23	12,183 72
pril	9,162.39	.....	.....	.....	.....	.....	15.75	9,178.14
ay	10,094 88	.....	.....	.....	.....	.....	.....	10,094 88
une	7,186.06	.....	.....	.....	.....	.....	.....	7,186.06
Total	$ 217,944.42	$24.00	$ 1,500 00	$ 12,473.00	$ 4,100.00	$ 4,000.00	$ 7,714 17	$ 247,755.60

Table No. 184—Summary of Disbursements for State Institutions for the Biennial Period Ending June 30, 1901.

INSTITUTION.	Support.	Salaries.	Repair and contingent.	Library books and periodicals, lectures and entertainments, and chaplain.	Escaped convicts and transportation for discharged convicts.	Completing and furnishing buildings, etc.	Water, water closets and fixtures, tile and sewer.	Construction.	Miscellaneous.	Total.
Penitentiary, Anamosa	$ 111,496.44	$ 98,767.45	$ 4,899.11	$ 1,713.60	$ 2,410.45	$25,865.79	.....	.....	.....	$ 245,152.84
Penitentiary, Ft. Madison	97,824.41	80,593.44	4,028.39	263.97	2,625.93	6,007.03	62.96	.....	.....	191,406.13
Boys Industrial School	105,610.58	.....	3,282.54	.....	.....	1,188.83	457.20	.....	$ 100.00	110,639.15
Girls Industrial School	45,726.33	.....	456.29	315.60	.....	17,854.85	5,000.00	.....	.....	69,353.07
Soldiers' Home, Marshalltown	217,944.43	.....	24.00	.....	.....	29,787.17	.....	.....	.....	247,755.60
Orphans' Home, Davenport	113,907.82	.....	3,075.06	175.62	.....	38,072.67	.....	.....	106.00	155,337.17
School for Deaf, Council Bluffs	72,106.26	28,420.58	2,575.81	200.00	.....	.....	630.49	.....	2,860.00	106,793.14
Insane Hospital, Clarinda	269,443.20	.....	6,147.37	155.14	.....	9,332.38	1,011.96	.....	90.66	286,180.71
Insane Hospital, Mt. Pleasant	281,411.90	.....	13,682.16	405.64	.....	25,491.21	16,989.95	.....	4,109.75	342,090.61
Insane Hospital, Independence	322,988.92	.....	6,585.94	.....	.....	10,558.60	.....	.....	217.50	340,350.96
Insane Hospital, Cherokee	.....	.....	.....	.....	.....	.....	754.41	$31,828.81	.....	32,583.22
Feeble-Minded Inst., Glenwood	254,738.54	.....	6,569.86	.....	.....	37,711.18	3.00	.....	2,556.87	311,579.45
Ind. Home for Blind, Knoxville	.....	2,152.73	2,130.39	.....	.....	.....	.....	.....	6,200.01	10,483.13
College for Blind, Vinton	37,404.87	22,334.44	2,180.26	.....	.....	.....	85.63	.....	537.84	62,543.04
Total	$1,940,603.70	$232,268.64	$55,637.18	$ 3,229.57	$ 5,036.38	$201,869.71	$24,995.60	$31,828.81	$16,778.63	$2,512,248.22

Table No. 185—Showing Monthly Disbursement from the Treasury for State Institutions Under the Board of Control for the Biennial Period Ending June 30, 1901.

MONTH OF—	Disbursements.
1899.	
July	$ 85,193.52
August	77,401.45
September	86,807.28
October	88,808.85
November	112,431.26
December	110,377.52
1900.	
January	105,555.34
February	112,664.70
March	87,590.24
April	92,436.56
May	93,609.74
June	92,256.95
July	87,104.53
August	84,441.22
September	96,731.13
October	114,098.53
November	120,852.36
December	162,086.09
1901.	
January	132,369.46
February	118,257.98
March	108,459.71
April	96,683.89
May	121,449.54
June	122,980.37
Total	$ 2,512,248.22

Table No. 186—Showing Unexpended Balances of Appropriations of the Institutions under the Board of Control, June 30, 1901.

NAME OF APPROPRIATION.	AMOUNT.
Boys Industrial School—Eldora.	
Support	$ 2,900.55
Chapel	868.45
Central heating station, laundry, etc	30,000.00
Changing heating station to cold storage	3,000.00
New tank extenson of tower, etc	450.00
Fire escapes and extinguishers	400.00
Contingent and repair	3,141.42
Total	$ 40,760.42
Girls Industrial School—Mitchellville.	
Support	$ 489.87
Purchase of land and furniture	205.19
Library, cold storage, contingent and repairs	189.96
Chaplain	161.50
Total	$ 1,046.52

TABLE No. 186—Continued.

NAME OF APPROPRIATION.	AMOUNT.
Soldiers Home—Marshalltown.	
Support	$ 2,196.26
One dynamo	400.00
Furnishing headquarters building	85.83
Stone gateway	163.76
Gate house	600.00
Total	$ 3,445.65
Blind Industrial Home—Knoxville.	
Manafacturing funds	$ 1,754.80
Special appropriation	811.30
Closing the home	3,812.01
Total	$ 5,978.11
Insane Hospital—Clarinda.	
Support	$ 15,982.34
New range roasters and kettles	9.80
Piggery	1,200.00
Raising steam pipes	561.40
Converting well to cistern	702.08
Co d storage, repair and contingent, etc	8,191.57
Improvement of grounds	[illegible]
Total	$ 26,617.52
Insane Hospital at Mt. Pleasant.	
Support	$ 1,200.[illegible]
Repair walls of old building	206.[illegible]
Painting	[illegible]
Hospital furniture	[illegible]
Reimbursing certain patients	2,160.41
Electric light plant	1,950.00
State labratory	241.44
Dry closets	224.52
Telephone system	411.54
Water supply, tower, pump, etc	212.[illegible]
Heating plant repairs	1,913.41
Exhaust system of ventilation	5,000.00
Basement repairs	760.00
Piggery	1,200.00
Hose, reels, and hook and ladder truck	275.00
Remodeling kitchen	647.80
Fire escapes	594.20
Water main and contingent and repair	6,149.15
New machine shops	3,568.[illegible]
Total	$ 25,558.35
Insane Hospital—Independence.	
Support	$ 600.31
Three boilers	1,900.72
New radiators	131.36
Exhaust fans	1,178.33
Contingent and repair	57.71
Total	$ 3,948.42
College for the Blind—Vinton.	
Support	$ 4,500.94
Salaries and ordinary expenses	497.07
Expert oculist	600.00
Water closets and sewerage	3,914.37
Furniture and bedding	122.00
Water closets and sewerage	4,000.00
Contingent and repair	2,136.54
Total	$ 15,821.82
Insane Hospital—Cherokee.	
Construction	$ 432,187.900
Water supply	1,771.44
Total	$ 433,959.34

TABLE No. 186—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Penitentiary at Anamosa.	
Support	$ 4,859 92
Library fund	427.67
Cellhouse roof	10 55
Rotary oven	209.85
Transportation of convicts	500.25
Completion of female department	165.37
Warden's house	645.84
Completion of north cellhouse	64 91
Support of warden	250 00
Lime and cement	1,416.19
Enclosing north cellhouse	6,178 43
Freight on stone	3,500.00
Nails and spikes	5.10
Lumber for stockade, etc	238 63
Derrick supplies	430.35
Stone and quarry tools	43.12
Fuel for hoisting engine	1,610:13
Powder and fuse	270 04
Salaries of foremen	5,053.39
Cold storage material	3,500.00
Gutters and slate roof repairs	206.10
Completing and furnishing administration building and warden's residence	2,815.48
Hog house and barn	38 10
Warden's house (old residence)	211.31
Engine, boiler and pump building	118 43
Shop building	9,400.00
Transportation	3,000 00
Purchase of land	1,200.00
Contingent and repair	3,643 14
Books and periodicals	1,929.07
Lectures and entertainments	423.30
Total	$ 52,364.67
Reformatory for Females—Anamosa.	
Establishing and operating	$ 1,000.00
Furnishing	1,500.00
Total	$ 2,500 00
Penitentiary at Ft. Madison.	
Support	$ 21,760.83
Furnace for warden's house	350.00
New barn	13 94
Support of warden	250.00
Ventilating cell house	1,262.56
Locks for cells	1,200 00
Sewer to river	2,437.04
Tin roofs	87.87
Extension to smokestack	200.00
Four steel doors	300.00
Transportation	2,323.88
Contingent and repair	2,400.97
Books and periodicals	2,797.81
Lectures and entertainments	392.71
Total	$ 35,813.07
Soldiers' Orphans' Home—Davenport.	
Support	2,983.50
Sewer fund	2,246.25
Library	800.00
Contingent and repair and cement walks	3,340.66
Purchase of land	1,680.00
Total	$ 11.050.41
Feeble-Minded Institute—Glenwood.	
Support	15,289.31
Hospital building	13,197.50
Electric generator and boiler	1,068.65
Fire building and equipment	4,133.50
Contingent and repair	408.18
Total	$ 34,097.14
School for Deaf—Council Bluffs.	
Support	958.14
Iron shutter and doors	409.00
Repair	3.47

TABLE No. 186—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
School for Deaf—Council Bluffs—CONTINUED.	
Repairs gas house furnace	$ 429.43
Water supply	1,318.06
Salaries	7,748.05
Soap house and vats	500.00
Contingent and repair	1,591.75
Total	$ 12,957.90

Table No. 187—Summary of Unexpended Balances of Appropriations to the Credit of Institutions under the Board of Control, June 30, 1902.

INSTITUTION.	LOCATION.	Support.	Contingent and repairs.	Buildings.	Miscellaneous.	Total.
Boys' Industrial School	Eldora	$ 2,900.55	$ 3,141.42	$ 33,868.45	$ 850.00	$ 40,760.42
Girls' Industrial School	Mitchellville	489.87	189.96	.....	366.69	1,046.52
Soldiers' Home	Marshalltown	2,196.06	.....	.....	1,249.59	3,445.65
Blind Industrial Home	Knoxville	.....	.....	.....	5,978.11	5,978.11
Insane Hospital	Clarinda	15,952.34	8,191.57	1,200.00	1,273.61	26,617.52
Insane Hospital	Mt. Pleasant	1,200.53	5,149.16	5,416.07	13,786.59	25,552.35
Insane Hospital	Independence	620.31	57.71	.....	3,270.39	3,948.41
Insane Hospital	Cherokee	.....	.....	432,187.90	1,771.44	433,959.34
College for Blind	Vinton	4,500.94	2,186.54	.....	9,134.34	15,821.82
Penitentiary	Anamosa	4,859.92	3,643.14	23,148.42	20,713.19	52,364.67
Penitentiary	Ft. Madison	21,760.83	2,400.97	.....	11,651.27	35,813.07
Soldiers' Orphans Home	Davenport	2,983.50	3,340.66	....	4,726.25	11,050.41
Feeble-minded Institute	Glenwood	15,280.31	408.18	17,331.00	1,068.65	34,097.14
School for Deaf	Council Bluffs	958.14	1,591.75	.....	10,408.01	12,957.90
Reformatory for Females	Anamosa	.....	.....	.....	2,500.00	2,500.00
	Total	$ 73,712.30	$ 30,301.06	$ 513,151.84	$ 88,748.13	$ 705,913.33

Table No. 188—Showing Net Cost of Institutions under the Board of Control for Biennial Period Ending June 30, 1901.

INSTITUTION.	LOCATION.	Treasury disbursements.	Receipts from.	Net cost.
College for Blind	Vinton	$ 62,543.04	$ 3,650.34	$ 58,892.70
Industrial Home for Blind	Knoxville	10,483.13	4,932.69	5,550.44
Feeble-Minded	Glenwood	311,579.45	3,569.67	308,009.78
Industrial School (Boys)	Eldora	110,639.15	5,426.52	105,212.63
Industrial School (Girls)	Mitchellville	69,353.07	1,686.50	67,666.57
Hospital for Insane	Cherokee	32,583.22	2,844.24	29,738.98
Hospital for Insane	Clarinda	286,180.71	3,594.98	282,585.73
Hospital for Insane	Independence	340,350.96	13,115.63	327,235.33
Hospital for Insane	Mt. Pleasant	342,090.61	6,714.54	335,376.07
Penitentiary	Anamosa	245,152.84	16,645.31	228,507.53
Penitentiary	Ft. Madison	191,406.13	103,216.45	88,189.68
School for Deaf	Council Bluffs	106,793.14	5,044.32	101,748.82
Soldiers' Orphans' Home	Davenport	155,337.17	2,320.84	153,016.33
Soldiers' Home	Marshalltown	247,755.60	8,785.01	238,970.59
Total		$2,512,248.22	$181,547.04	$ 2,330,701.18

Division

Endowment and Interest Funds of the Iowa State College of Agriculture and Mechanic Arts, Ames, Iowa.

ENDOWMENT FUND.

1. Mortgage Bond.

Table No. 189—Showing Mortgage Bonds Deposited with the Treasurer of State and Bonds Received by Him During the Biennial Period Ending June 30, 1901.

1899				
July	1.	Amount of bonds on hand		$ 482.838.57
July	11.	New bond, No. 704	$ 6,500	
July	11.	New bond, No. 705	3,000	
July	11.	New bond, No. 706	1,000	
July	11.	New bond, No. 707	500—	11,000.00
October	13.	New bond, No. 708	8,000	
October	13.	New bond, No. 709	4,800—	12,800.00
December	20.	New bond, No. 710		5,500.00
1900				
March	6.	New bond, No. 711	1,700	
March	6.	New bond, No. 712	1.500	
March	6.	New bond, No. 713	2,500—	5,700.00
March	16.	New bond, No. 717	4,000	
March	16.	New bond, No. 718	5,000	
March	16.	New bond, No. 726	2,150	
March	16.	New bond, No. 727	2,150	
March	16.	New bond, No. 728	2,000	
March	16.	New bond, No. 731	4.000	
March	16.	New bond, No. 734	4,000	
March	16,	New bond, No. 741	2,500	
March	16.	New bond, No. 747	2,500	
March	16.	New bond, No. 751	1,500—	29,800.00
March	20.	New bond, No. 743	5,200	
March	20.	New bond, No. 746	1,200	
March	20.	New bond, No. 748	1,400—	7,800.00
March	27.	New bond, No. 739	2,500	
March	27.	New bond, No. 753	3,800—	6,300.00
March	29.	New bond, No. 754		3.000.00
March	30.	New bond, No. 742	3,000	
March	30.	New bond, No. 750	5,000	
March	30.	New bond, No. 756	4,500	
March	30.	New bond, No. 758	2,500—	15,000.00
March	31.	New bond, No. 762		2,500.00
April	6.	New bond, No. 724	2,500	
April	6,	New bond, No. 768	4,000—	6,500.00
April	9.	New bond, No. 735	5,000	
April	9.	New bond. No. 752	5,000	
April	9,	New bond, No. 760	2.000—	12,000.00
April	10.	New bond, No. 767		1,400.00
April	11.	New bond. No. 777		1,500.00
April	21.	New bond, No. 722	3,500	

1900				
April	21.	New bond, No. 740	$ 4,000	
April	21.	New bond, No. 757	2,000	
April	21.	New bond, No. 763	2,700	
April	21.	New boud, No. 769	3,000—	$ 15,200.00
April	24.	New bond. No. 737	2,500	
April	24.	New bond, No. 721	2,000	
April	24.	New bond, No. 720	4,500	
April	24.	New bond, No. 725	4,000	
April	24.	New bond. No. 723	2,300	
April	24.	New bond, No. 770	2,500	
April	24.	New bond, No. 775	3,000	
April	24.	New bond, No. 730	3,500	
April	24.	New bond, No. 719	4,000	
Ap, il	24.	New bond, No. 779	3,000—	31,300.00
May	8.	New bond, No. 732	3,000	
May	8.	New bond, No. 755	3,500	
May	8.	New bond, No. 759	3,500	
May	8.	New bond, No. 773	2,400	
May	8.	New bond, No. 774	1,400	
May	8.	New bond, No. 776	4,000	
May	8.	New bond, No. 778	1,300	
May	8.	New bond, No. 782	2,000	
May	8.	New bond, No. 784	3,500—	24,600.00
May	12.	New bond, No. 761	1,700	
May	12.	New bond, No. 771	2,500	
May	12.	New bond, No. 772	3,000	
May	12.	New bond, No. 781	2,100—	9,900.00
May	17.	New bond, No. 783		3,200.00
May	18.	New bond, No. 738		4,500.00
May	31.	New bond, No. 744	6,000	
May	31.	New bond, No. 745	4,000	
May	31	New bond. No. 785	3,000—	13,000.00
June	5.	New bond, No. 749		2,400.00
June	20.	New bond, No. 714	$ 2,000	
June	20.	New bond, No. 715	2,550	
June	20.	New bond, No. 780	2,800	
June	20,	New bond, No. 786	2,500—	9,850.00
June	26.	New bond, No. 716		3,000.00
July	10.	New bond, No. 788		2,800.00
September	7.	Bond returned, No. 393	3,000	
September	7.	Bond returned, No. 394	1,500—	4,500.00
September	8.	New bond, No. 736	4,000	
September	8.	New bond, No. 787	1,300	
September	8.	New bond, No. 789	2,500—	7,800.00
September	17,	New bond, No. 791	1,500	
September	17.	New bond, No. 794	3,500—	5,000.00
September	20.	Bond returned No. 635		4,000.00
October	11.	New bond, No. 796		1,000.00
October	22.	New bond, No. 800		2,500.00
October	23.	New bond, No. 793		2,600.00
October	26.	New bond, No. 790		3,000.00
October	31.	New bond, No. 795	1,500	
October	31.	New bond, No. 797	7,000—	8,500.00
November	15.	New bond, No. 801	4,500	
November	15.	New bond, No. 802	2,800—	7,300.00
November	19.	Bond returned, No. 414		2,100.00
November	22.	New bond, No. 799		3,000.00
December	24.	New bond, No 798	2,000	
December	24.	New bond, No. 803	1,600—	3,600.00
1901				
January	2.	New bond, No. 764		1,500.00
January	5.	New bond, No. 809		8,000.00

1901				
January	24.	New bond, No. 804	$ 4,000	
January	24.	New bond, No. 805	2,000—	$ 6,000.00
January	29.	New bond, No. 808	3,000	
January	29.	New bond, No. 810	3,000	
January	29.	New bond, No. 811	6,500—	12,500.00
February	7.	New bond, No. 807	1,700	
February	7.	New bond, No. 812	2,000	
February	7.	New bond, No. 813	2,500—	6,200.00
February	13.	New bond, No. 814		2,000.00
February	23.	New bond, No. 816		2,500.00
March	1.	New bond, No. 817	3,000	
March	1.	New bond, No. 818	5,000	
March	1.	New bond, No. 819	6,000—	14,000.00
March	22,	New bond, No. 815	3,500	
March	22.	New bond, No. 820	2,000	
March	22.	New bond, No. 821	3,000	
March	22.	New bond, No. 822	6,000	
March	22.	New bond, No. 824	1,600—	16,100.00
April	10.	New bond, No. 823	4,500	
April	10.	New bond, No. 829	3,000—	7,500.00
April	15.	New bond, No. 826		2,500.00
May	8.	New bond, No. 806	3,400	
May	8.	New bond, No. 825	4,500	
May	8.	New bond, No. 827	3,000—	10,900.00
May	29.	New bond, No. 830		3,300.00
June	24.	New bond, No. 828		1,500.00
		Total		$ 871,788.57

Table No. 190—Showing Payment of Mortgage Bonds and Bonds Sent the Financial Agent for Foreclosure During the Biennial Period Ending June 30, 1901.

1889.				
July	12.	Bond No. 389, redeemed	$ 950.00	
July	12.	Bond No. 341, redeemed	1,600.00—	$ 2,550 00
July	26.	Bond No. 259, redeemed		3,500.00
August	28.	Bond No. 189, redeemed		1,500.00
September	19.	Bond No. 529, redeemed		5,000.00
September	20.	Bond No. 569, redeemed		2,000.00
September	22.	Bond No. 265, redeemed		500.00
September	23.	Bond No. 282, redeemed	2,300.00	
September	23.	Bond No. 312, redeemed	1,800.00—	4,100.00
September	25.	Bond No. 356, part payment		100.00
September	28.	Bond No. 311, redeemed	600.00	
September	28.	Bond No. 560, redeemed	1,000.00—	1,600.00
September	29.	Bond No. 253, redeemed	500.00	
September	29.	Bond No. 544, redeemed	1,800.00—	2,300.00
September	30.	Bond No. 436, redeemed	2,300.00	
September	30.	Bond No. 291, redeemed	400.00	
September	30.	Bond No. 294, redeemed	500.00	
September	30.	Bond No. 349, redeemed	800.00	
September	30.	Bond No. 437, redeemed	800.00	
September	30.	Bond No. 543, redeemed	1,300.00	
September	30.	Bond No. 561, redeemed	1,000.00—	7,100.00
October	2.	Bond No. 347, redeemed	1,850.00	
October	2.	Bond No. 292, redeemed	2,000.00	
October	2.	Bond No. 297, redeemed	850.00	
October	2.	Bond No. 308, redeemed	800.00	
October	2.	Bond No. 290, redeemed	1,000.00	

1889.				
October	2.	Bond No. 87, redeemed	$ 1,600.00—	$ 8,100.00
October	3.	Bond No. 306, redeemed	1,100.00	
October	3.	Bond No. 425, redeemed	1,800.00—	2,900.00
October	4.	Bond No. 574, part payment		2,384.65
October	9.	Bond No. 266, redeemed	400.00	
October	9.	Bond No. 574, balance	115.35—	515.35
October	10.	Bond No. 305, redeemed	700.00	
October	10.	Bond No. 573, redeemed	4,000.00—	4,700.00
October	17.	Bond No. 304, redeemed		1,000.00
October	18.	Bond No. 92, redeemed		1,100.00
October	27.	Bond No. 641, redeemed		4,000.00
October	28.	Bond No. 617, part payment		200.00
November	17.	Bond No. 136, part payment		200.00
November	23.	Bond No. 583. redeemed		2,000.00
November	24.	Bond No. 293, redeemed		5,000.00
November	27.	Bond No. 284, redeemed		2,000.00
December	11.	Bond No. 12, redeemed		2,000.00
December	26.	Bond No. 330, redeemed		1,000.00
December	27.	Bond No. 415, redeemed	1,900.00	
December	27.	Bond No. 63, redeemed	800.00	
December	27.	Bond No. 326, redeemed	1,600.00—	4,300.00
December	29.	Bond No. 342, redeemed	1,000.00	
December	29.	Bond No. 409, redeemed	1,400.00—	2,400.00
December	30.	Bond No. 332, redeemed	700.00	
December	30.	Bond No. 374, redeemed	1,000.00	
December	30.	Bond No. 378, redeemed	500.00	
December	30.	Bond No. 584, redeemed	1,100.00	
December	30.	Bond No. 455, redeemed	1,500.00	
December	30.	Bond No. 390. redeemed	1,600.00—	6,400.00
1900.				
January	2.	Bond No. 340, redeemed	1,000.00	
January	2.	Bond No. 366, redeemed	1,500.00	
January	2.	Bond No. 384, redeemed	700.00	
January	2.	Bond No. 379, redeemed	1,000.00	
January	2.	Bond No. 385, redeemed	1,000.00	
January	2.	Bond No. 443, redeemed	4,000.00	
January	2.	Bond No. 428, redeemed	300.00	
January	2.	Bond No. 503, redeemed	1,250.00	
January	2.	Bond No. 507, redeemed	1,300.00	
January	2.	Bond No. 538, redeemed	1,000.00	
January	2.	Bond No. 567, redeemed	600.00	
January	2.	Bond No. 568, redeemed	1,000.00	
January	2.	Bond No. 459, redeemed	1,000.00	
January	2.	Bond No. 558, redeemed	1,500.00	
January	2.	Bond No. 363, redeemed	3,000.00	
January	2.	Bond No. 333, redeemed	2,240.00—	22,390.00
January	15.	Bond No. 314, redeemed balance		298.57
January	19.	Bond No. 524, part payment		580.00
January	22.	Bond No. 554, redeemed	700.00	
January	22.	Bond No. 580, redeemed	2,500.00—	3,200.00
February	8.	Bond No. 524, redeemed		$ 420.00
February	23.	Bond No. 377, redeemed		600.00
March	2.	Bond No. 339, redeemed		1,000.00
June	5.	Bond No. 74, redeemed		850.00
July	27.	Bond No. 610, redeemed	$ 2,500.00	
July	27.	Bond No. 611, redeemed	2,500.00—	5,000.00
August	16.	Bond No. 392, sent financial agent for foreclosure.	3,000.00	
August	16.	Bond No. 394, sent financial agent for foreclosure.	1,500.00	
August	16.	Bond No. 414, sent financial agent for foreclosure.	2,100.00	
August	16.	Bond No. 609, sent financial agent for foreclosure.	1,000.00	
August	16.	Bond No. 635, sent financial agent for foreclosure.	4,000.00—	11,600.00
September	15.	Bond No. 356, redeemed		600.00

1900.				
September	21.	Bond No. 375, redeemed		$ 2,500.00
September	24.	Bond No. 624, redeemed		1,400.00
September	26.	Bond No. 351, redeemed		700.00
September	27.	Bond No. 542, redeemed		1,000.00
September	28.	Bond No. 476, redeemed	$ 1,000.00	
September	28.	Bond No. 591, redeemed	2,500.00	
September	28.	Bond No. 589, redeemed	3,800.00—	7,300.00
September	29.	Bond No. 350, redeemed		1,100.00
October	1.	Bond No. 134, redeemed	1,600.00	
October	1.	Bond No. 581, redeemed	2,000.00—	3,600.00
October	8.	Bond No. 369, redeemed		3,000.00
October	17.	Bond No. 360, redeemed		750.00
October	29.	Bond No. 590, redeemed	4,500.00	
October	29.	Bond No. 613, redeemed	2,500.00—	7,000.00
November	27.	Bond No. 468, redeemed		1,500.00
December	14.	Bond No. 393, redeemed	3,000.00	
December	14.	Bond No. 394, redeemed	1,500.00—	4,500.00
December	15.	Bond No. 501, redeemed	1,600.00	
December	15.	Bond No. 596, redeemed	1,000.00—	2,600.00
December	20.	Bond No. 607, redeemed		2,000.00
December	26.	Bond No. 695, redeemed		600.00
December	28.	Bond No. 688, redeemed		2,600.00
December	29.	Bond No. 395, redeemed	2,000.00	
December	29.	Bond No. 442, redeemed	1,000.00	
December	29.	Bond No. 511, redeemed	1,000.00—	4,000.00
December	31.	Bond No. 380, redeemed	2,500.00	
December	31.	Bond No. 585, redeemed	2,000.00	
December	31.	Bond No. 612, redeemed	3,000.00—	7,500.00
1901.				
January	2.	Bond No. 15, redeemed	800.00	
January	2.	Bond No. 381, redeemed	800.00	
Jenuary	2.	Bond No. 419, redeemed	1,200.00	
January	2.	Bond No. 526, redeemed	1,000.00	
January	2.	Bond No. 571, redeemed	1,200.00	
January	2.	Bond No. 616, redeemed	5,000.00	
January	2.	Bond No. 680, redeemed	1,800.00	
January	2.	Bond No. 681, redeemed	1,600.00	
January	2.	Bond No. 682, redeemed	1,600.00	
January	2.	Bond No. 689, redeemed	1,700.00	
January	2.	Bond No. 617, part payment	900.00—	17,600.00
January	3.	Bond No. 683, redeemed		1,200.00
January	4.	Bond No. 407, redeemed	1,600.00	
January	4.	Bond No. 597, redeemed	1,000.00—	2,600.00
January	5.	Bond No. 639, redeemed		2,000.00
January	8.	Bond No. 444, redeemed		500.00
January	9.	Bond No. 388, redeemed	1,200.00	
January	9.	Bond No. 400, redeemed	2,400.00—	3,600.00
January	14.	Bond No. 525, redeemed	2,000.00	
January	14.	Bond No 690, redeemed	2,500.00—	4,500.00
January	18.	Bond No. 614, redeemed		600.00
February	7.	Bond No. 318, redeemed		2,400.00
February	13.	Bond No. 411, redeemed		1,250.00
March	2.	Bond No. 414, redeemed		2,100.00
April	1.	Bond No. 485, redeemed		800.00
April	3.	Bond No. 480, redeemed		1,600.00
April	5.	Bond No. 500, redeemed		800.00
June	20.	Bond No. 751, redeemed		1,500.00
June	29.	Bonds on hand		648,100.00
		Total		$ 871,788.57

II. Endowment Cash.

Table No. 191—Showing Receipts of Endowment Fund, Being Payments of Principal of Mortgage Bonds and Additional Endowment Received for the Biennial Period Ending June 30, 1901.

1899.				
July	1.	Balance on hand		$ 88,621.96
July	8.	Cash from Herman Knapp, Treasurer		3,900.00
July	12.	Cash from bond No. 389, redeemed	$ 950.00	
July	12.	Cash from bond No. 341, redeemed	1,600.00—	2,550.00
July	26.	Cash from bond No. 259, redeemed		3,500.00
August	28.	Cash from bond No. 189, redeemed		1,500.00
September	19.	Cash from bond No. 529, redeemed		5,000.00
September	20.	Cash from bond No. 569, redeemed		2,000.00
September	22.	Cash from bond No. 265, redeemed		500.00
September	23.	Cash from bond No. 282, redeemed	2,300.00	
September	23.	Cash from bond No. 312, redeemed	1,800.00—	4,100.00
September	25.	Cash from bond No. 356, part payment		100.00
September	28.	Cash from bond No. 311, redeemed	600.00	
September	28.	Cash from bond No. 560, redeemed	1,000.00—	1,600.00
September	29.	Cash from bond No. 253, redeemed	500.00	
September	29.	Cash from bond No. 544, redeemed	1,800.00—	2,300.00
September	30.	Cash from bond No. 436, redeemed	2,300.00	
September	30.	Cash from bond No. 291, redeemed	400.00	
September	30.	Cash from bond No. 294, redeemed	500.00	
September	30.	Cash from bond No. 349, redeemed	800.00	
September	30.	Cash from bond No. 437, redeemed	800.00	
September	30.	Cash from bond No. 543, redeemed	1,300.00	
September	30.	Cash from bond No. 561, redeemed	1,000.00—	7,100.00
October	2.	Cash from bond No. 347, redeemed	1,850.00	
October	2.	Cash from bond No. 292, redeemed	2,000.00	
October	2.	Cash from bond No. 297, redeemed	850.00	
October	2.	Cash from bond No. 308, redeemed	800.00	
October	2.	Cash from bond No. 290, redeemed	1,000.00	
October	2.	Cash from bond No. 87, redeemed	1,600.00—	8,100.00
October	3.	Cash from bond No. 306, redeemed	1,100.00	
October	3.	Cash from bond No. 425, redeemed	1,800.00—	2,900.00
October	4.	Cash from bond No. 574, redeemed		2,500.00
October	9.	Cash from bond No. 266, redeemed		400.00
October	10.	Cash from bond No. 305, redeemed	700.00	
October	10.	Cash from bond No. 573, redeemed	4,000.00—	4,700.00
October	17.	Cash from bond No. 304, redeemed		1,000.00
October	18.	Cash from bond No. 92, redeemed		1,100.00
October	27.	Cash from bond No. 641, redeemed		4,000.00
October	28.	Cash from bond No. 617, part payment		200.00
November	15.	Cash from Herman Knapp, agent		400.00
November	16.	Cash from Herman Knapp, treasurer		2,500.00
November	17	Cash from bond No. 136, part payment		200.00
November	18.	Cash from Herman Knapp, agent		480.00
November	23.	Cash from bond No. 583, redeemed		2,000.00
November	24.	Cash from bond No. 293, redeemed		5,000.00
November	27.	Cash from bond No. 284, redeemed		2,000.00
December	7.	Cash from Herman Knapp, agent		560.00
December	11.	Cash from bond No. 12, redeemed		2,000.00
December	26.	Cash from Herman Knapp, agent	992.00	
December	26.	Cash from Herman Knapp, treasurer	700.00	
December	26.	Cash from bond No. 330, redeemed	100.00—	2,692.00
December	27.	Cash from bond No. 415, redeemed	1,900.00	
December	27.	Cash from bond No. 63, redeemed	800.00	
December	27.	Cash from bond No. 326, redeemed	1,600.00—	4,300.00

1899				
December	29.	Cash from bond No. 342, redeemed	$ 1,000 00	
December	29.	Cash from bond No 409, redeemed	1,400.00—	$ 2,400.00
December	30.	Cash from bond No. 332, redeemed	700 00	
December	30.	Cash from bond No. 374, redeemed	1,000.00	
December	30.	Cash from bond No. 378, redeemed	500.00	
December	30.	Cash from bond No. 584, redeemed	1,100.00	
December	30.	Cash from bond No. 455, redeemed	1,500.00	
December	30.	Cash from bond No. 390, redeemed	1,600 00—	6,400.00
1900.				
January	2.	Cash from bond No. 340, redeemed	1,000 00	
January	2.	Cash from bond No. 366, redeemed	1,500.00	
January	2.	Cash from bond No. 384, redeemed	700.00	
January	2.	Cash from bond No. 379, redeemed	1,000.00	
January	2.	Cash from bond No 385, redeemed	1,000.00	
January	2.	Cash from bond No. 443, redeemed	4,000.00	
January	2.	Cash from bond No 428, redeemed	300.00	
January	2.	Cash from bond No 503, redeemed	1,250.00	
January	2.	Cash from bond No. 507, redeemed	1,300.00	
January	2.	Cash from bond No. 538, redeemed	1,000.00	
January	2.	Cash from bond No. 567, redeemed	600.00	
January	2.	Cash from bond No. 568, redeemed	1,000.00	
January	2.	Cash from bond No. 459, redeemed	1,000.00	
January	2.	Cash from bond No. 558, redeemed	1,500.00	
January	2.	Cash from bond No. 363, redeemed	3,000 00	
January	2.	Cash from bond No. 333, redeemed	2,240.00	
January	2.	Cash from bond No. 566, foreclosed	6,000.00	
January	2.	Cash from bond No. 566, costs advanced	228.99—	28,618.99
January	15.	Cash from bond No. 314, redeemed		$ 298.57
January	19.	Cash from bond No. 524, part payment		580.00
January	22.	Cash from bond No. 554, redeemed	$ 700.00	
January	22.	Cash from bond No. 580, redeemed	2,500.00	3,200.00
January	25.	Cash from Herman Knapp, treasurer		1,200.00
February	2.	Cash from Herman Knapp, agent		560 00
February	8.	Cash from bond No. 524, redeemed		420.00
February	23.	Cash from bond No. 377, redeemed		600.00
March	2.	Cash from bond No. 339, redeemed		1,000.00
March	10.	Cash from Herman Knapp, agent		3,440.00
March	16.	Cash from Herman Knapp, treasurer		2,750.00
April	14.	Cash from Herman Knapp, agent		1,575.00
April	26.	Cash from Herman Knapp, treasurer		5,500.00
May	10.	Cash from Herman Knapp, agent		3,634.20
June	5.	Cash from bond No. 74, redeemed		850.00
June	8.	Cash from Herman Knapp, agent		1,440.00
June	19.	Cash from Herman Knapp, treasurer		6,715.56
July	27.	Cash from bond No. 610, redeemed	2,500.00	
July	27.	Cash from bond No. 611, redeemed	2,500.00	5,000.00
August	13.	Cash from Herman Knapp, agent		2,900.58
September	6.	Cash from Herman Knapp, agent		1,359.51
September	15.	Cash from bond No. 356, redeemed		600.00
September	21.	Cash from bond No. 575, redeemed		2,500.00
September	24.	Cash from bond No. 624, redeemed		1,400.00
September	26.	Cash from bond No. 351, redeemed		700.00
September	27.	Cash from bond No. 542, redeemed		1,000.00
September	28.	Cash from bond No. 476, redeemed	1,000.00	
September	28.	Cash from bond No. 591, redeemed	2,500.00	
September	28.	Cash from bond No. 583, redeemed	3,800.00	7,300.00
September	29.	Cash from bond No. 350, redeemed		1,100.00
October	1.	Cash from bond No. 134, redeemed	1,600.00	
October	1.	Cash from bond No. 581, redeemed	2,000.00	3,600.00
October	8.	Cash from Bond No. 369, redeemed		3,000.00
October	11.	Cash from Herman Knapp, agent		1,160.00
October	17.	Cash from bond No. 362, redeemed		750.00

1900				
October	29.	Cash from bond No. 590, redeemed	$ 4,500.00	
October	29.	Cash from bond No. 613, redeemed	2,500.00	$ 7,000.00
October	31.	Cash from Herman Knapp, agent		450.00
November	21.	Cash from Herman Knayp, treasurer		500.00
November	27.	Cash from bond No. 468, redeemed		1,500.00
December	5.	Cash from Herman Knapp, agent		512.20
December	14.	Cash from Herman Knapp, agent	2,382.08	
December	14.	Cash from Bond No. 393, redeemed	3,000.00	
December	14.	Cash from Bond No. 394, redeemed	1,500.00—	6,882.08
December	15.	Cash from Bond No. 501, redeemed	1,600.00	
December	15.	Cash from Bond No. 596, redeemed	1,000.00—	2,600.00
December	20.	Cash from Bond No. 607, redeemed		2,000.00
December	26.	Cash from Bond No. 695, redeemed		600.00
December	27.	Cash from Bond No. 609, redeemed		1,000.00
December	28.	Cash from Bond No, 688, redeemed		2,600.00
December	29.	Cash from Bond No. 395, redeemed	2,000.00	
December	29.	Cash from Bond No. 442, redeemed	1,000.00	
December	29.	Cash from Bond No. 511, redeemed	1,000.00—	4,000.00
December	31.	Cash from Bond No. 380, redeemed	2,500.00	
December	31.	Cash from Bond No. 585, redeemed	2.000.00	
December	31.	Cash from Bond No. 612, redeemed	3,000.00—	7,500.00
1901				
January	2.	Cash from Bond No. 15, redeemed	800.00	
January	2.	Cash from Bond No. 381, redeemed	800.00	
January	2.	Cash from Bond No. 419, redeemed	1,200.00	
January	2.	Cash from Bond No. 526, redeemed	1,000.00	
January	2.	Cash from Bond No. 571, redeemed	1,200.00	
January	2.	Cash from Bond No. 616, redeemed	5,000.00	
January	2.	Cash from Bond No. 680, redeemed	1,800.00	
January	2.	Cash from Bond No. 681, redeemed	1,600.00	
January	2.	Cash from Bond No. 682, redeemed	1,600.00	
January	2.	Cash from Bond No. 689, redeemed	1,700.00	
January	2.	Cash from Bond No. 617, part payment	900.00—	17,600.00
January	3.	Cash from Bond No. 683, redeemed		1,200.00
January	4.	Cash from Bond No. 407, redeemed	1,600.00	
January	4.	Cash from Bond No. 597, redeemed	1,000.00—	2,600.00
January	5.	Cash from Bond No. 639, redeemed		2,000.00
January	8.	Cash from Bond No. 444. redeemed		500.00
January	9.	Cash from Herman Knapp, agent	430.00	
January	9.	Cash from Herman Knapp, treasurer	2,000.00	2,430.00
January	9.	Cash from Bond No. 388, redeemed	1,200.00	
January	9.	Cash from Bond No. 400, redeemed	2,400.00—	3,600.00
January	14.	Cash from Bond No. 525, redeemed	2,000.00	
January	14.	Cash from Bond No. 690, redeemed	2,500.00—	4,500.00
January	18.	Cash from Bond No. 614, redeemed		600.00
February	7.	Cash from Bond No. 318, redeemed	2,400.00	
February	7.	Cash from Herman Knapp, agent	1,400.00—	3,800.00
February	13.	Cash from Bond No. 411, redeemed		1,250.00
February	15.	Cash from Herman Knapp, agent		2,640.00
March	2.	Cash from Bond No. 414, redeemed		2,100.00
March	22.	Cash from Herman Knapp, agent		260.80
April	1.	Cash from Bond No. 485, redeemed		800.00
April	3	Cash from Bond No. 480, redeemed		1,600.00
April	5.	Cash from Bond No. 500, redeemed		800.00
April	8.	Cash from Herman Knapp, treasurer		7,184.44
May	31.	Cash from Herman Knapp, agent		800.00
June	5.	Cash from Herman Knapp, treasurer		3,200.00
June	11.	Cash from Herman Knapp, agent		560.00
June	18.	Cash from Herman Knapp, agent		560.00
June	20.	Cash from Bond No. 751, redeemed		1,500.00
Total				$ 372,585.89

Table No. 192—Showing Disbursements of Endowment Fund to the Financial Agent of the College for the Biennial Period Ending June 30, 1901, together with Balance in the Treasury.

1899			
August	14.	Cash paid W. A. Helsell, financial agent	$ 4,500.00
August	22.	Cash paid W. A. Helsell, financial agent	8,000.00
September	8.	Cash paid W. A. Helsell, financial agent	4,800.00
November	2.	Cash paid W. A. Helsell, financial agent	5,500.00
December	9.	Cash paid W. A. Helsell, financial agent	3,200.00
1900.			
January	19.	Cash paid W. A. Helsell, financial agent	2,500.00
February	21.	Cash paid W. A. Helsell, financial agent	5,550.00
February	27.	Cash paid W. A. Helsell, financial agent	13,000.00
March	2.	Cash paid W. A. Helsell, financial agent	25,800.00
March	3.	Cash paid W. A. Helsell, financial agent	8,500.00
March	5.	Caso paid W. A. Helsell, financial agent	5,300.00
March	8.	Cash paid W. A. Helsell, financial agent	19,200.00
March	13.	Cash paid W. A. Helsell, financial agent	28,400.00
March	15.	Cash paid W. A. Helsell, financial agent	7,600.00
March	22.	Cash paid W. A. Helsell, financial agent	7,300.00
March	26.	Cash paid W. A. Helsell, financial agent	5,000.00
March	27.	Cash paid W. A. Helsell, financial agent	6,300.00
March	29.	Cash paid W. A. Helsell, financial agent	10,000.00
March	31.	Cash paid W. A. Helsell, financial agent	11,500.00
April	2.	Cash paid W. A. Helsell, financial agent	4,700.00
April	9.	Cash paid W. A. Helsell, financial agent	10,300.00
April	11.	Cash paid W. A. Helsell, financial agent	8,400.00
April	17.	Cash paid W. A. Helsell, financial agent	7,800.00
April	24.	Cash paid W. A. Helsell, financial agent	8,100.00
May	7.	Cash paid W. A. Helsell, financial agent	7,000.00
August	8.	Cash paid W. A. Helsell, financial agent	11,600.00
September	19.	Cash paid W. A. Helsell, financial agent	10,100.00
October	2.	Cash paid W. A. Helsell, financial agent	5,500.00
October	8.	Cash paid W. A. Helsell, financial agent	7,000.00
October	17.	Cash paid W. A. Helsell, financial agent	4,500.00
October	29.	Cash paid W. A. Helsell, financial agent	6,400.00
November	23.	Cash paid W. A. Helsell, financial agent	4,000.00
December	24.	Cash paid W. A. Helsell, financial agent	5,500.00
1901.			
January	4.	Cash paid W. A. Helsell, financial agent	13,400.00
January	14.	Cash paid W. A. Helsell, financial agent	16,700.00
February	15.	Cash paid W. A. Helsell, financial agent	7,500.00
February	28.	Cash paid W. A. Helsell, financial agent	16,500.00
March	26.	Cash paid W. A. Helsell, financial agent	17,100.00
May	2.	Cash paid W. A. Helsell, financial agent	11,000.00
June	7.	Cash paid W. A. Helsell, financial agent	4,000.00
June	20.	Cash paid W. A. Helsell, financial agent	2,400.00
June	29.	Cash on hand	1,135.89
		Total	$ 372,585.89

III. Morrill Endowment.

Table No. 193 — Showing Receipts and Disbursements of Morrill Endowment Fund Received from the United States Government for the Biennial Period Ending June 30, 1901.

Received in accordance with act of Congress, approved August 30, 1890.

RECEIPTS.

July 7, 1899.	Received from the treasurer of the United States	$ 25,000.00
July 13, 1900.	Received from the treasurer of the United States	25,000.00
	Total	$ 50,000.00

DISBURSEMENTS.

September 25, 1899.	Paid Herman Knapp, treasurer	$ 12,500.00
April 30, 1900.	Paid Herman Knapp, treasurer	12,500.00
August 1, 1900.	Paid Kerman Knapp, treasurer	5,000.00
October 29, 1900.	Paid Herman Knapp, treasurer	5,000.00
November 28, 1900.	Paid Herman Knapp, treasurer	5,000.00
April 8, 1901.	Paid Herman Knapp, treasurer	10,000.00
	Total	$ 50,000.00

IV. Interest Fund.

Table No. 194—Showing Receipts and Disbursements of Interest Received from Mortgage Bonds for Biennial Period Ending June 30, 1901.

RECEIPTS.

1899.		
July 1.	Balance on hand	$ 13,070.21
July 31.	Interest collected during July	601.17
August 31.	Interest collected during August	361.19
September 30.	Interest collected during September	4,595.11
October 31.	Interest collected during October	5,288.57
November 30.	Interest collected during November	1,701.83
December 31.	Interest collected during December	7,700.05
1900.		
January 31.	Interest collected during January	12,261.05
February 28.	Interest collected during February	700.28
March 31.	Interest collected during March	58[illegible].41
April 30.	Interest collected during April	33[illegible].4[illegible]
May 31.	Interest collected during May	50[illegible].50
June 30.	Interest collected during June	976.34
July 31.	Interest collected during July	2,000.42
August 31.	Interest collected during August	65.55
September 30.	Interest collected during September	5,163.[illegible]
October 31.	Interest collected during October	3,220.57
November 30.	Interest collected during November	520.47
December 31.	Interest collected during December	14,944.17

1901.			
January	31.	Interest collected during January	$ 10,551.57
February	28.	Interest collected during February	1,659.04
March	31.	Interest collected during March	990.00
April	30.	Interest collected during April	368 60
May	31.	Interest collected during May	493.40
June	30.	Interest collected during June	31.25
		Total	$ 88,667.32

DISBURSEMENTS.

1899.			
July	7.	Paid Herman Knapp, treasurer	$ 13,079.22
December	2.	Paid Herman Knapp, treasurer	10,846.04
1900.			
March	3.	Paid Herman Knapp, treasurer	9,528.48
June	18.	Paid Herman Knapp, treasurer	14,279.21
October	29.	Paid Herman Knapp, treasurer	8,149.20
November	28.	Paid Herman Knapp, treasurer	3,226.67
1901.			
January	4.	Paid Herman Knapp, treasurer	5,000 00
January	9.	Paid Herman Knapp, treasurer	10.464.64
March	14.	Paid Herman Knapp, treasurer	12,210.61
June	30.	Balance on hand	1,883.25
		Total	$ 88,667.32

Special Funds.

SWAMP LAND INDEMNITY,
TEMPORARY SCHOOL FUND,
PERMANENT SCHOOL FUND,
SPECIAL UNIVERSITY TAX,
SPECIAL STATE COLLEGE TAX.

Table No. 195—Showing Receipts and Disbursements of Swamp Land Indemnity.

In accordance with section 9 chapter 160, Acts of the Ninth General Assembly and chapter 146, Acts of the Twenty-eighth General Assembly.

RECEIPTS.

July	1, 1899.	Balance on hand	$ 750.00
July	15, 1899.	Received from Gov. L M. Shaw, for Howard county	1,837.74
July	15, 1899.	Received from Gov. L. M. Shaw, for Linn county	3,319 14
January	22, 1900.	Received from Gov. L. M. Shaw, for Clinton county	12 48
January	22, 1900.	Received from Gov. L. M. Shaw, for Marshall county	50.00
March	7, 1900.	Received from Gov. L. M. Shaw, for Bremer county	1,642 98
March	24, 1900.	Received from Gov. L. M. Shaw, for Poweshiek county	5,571.35
April	18, 1900.	Received from Gov. L M. Shaw, for Delaware county	4,311.67
May	10, 1900.	Received from Gov. L. M. Shaw, for Hamilton county	4,969.76
May	31, 1900.	Received from Gov. L. M. Shaw, for Hardin county	581.53
May	31, 1900.	Received from Gov. L. M. Shaw, for Howard county	528.68
May	31, 1900.	Received from Gov. L. M. Shaw, for Wapello county	869.20
August	31, 1900.	Received from Gov. L. M. Shaw, for Bremer county	2,558.37
October	30, 1900.	Received from Gov. L. M. Shaw, for Dallas county	100 00
October	30, 1900.	Received from Gov. L. M. Shaw, for Muscatine county	574.18
January	29, 1901.	Received from Gov. L. M. Shaw, for Humboldt county	50.40
June	19, 1901.	Received from Gov. L M Shaw, for Webster county	1,202 28
June	19, 1901.	Received from Gov. L. M. Shaw, for Webster county	8,426 27
		Total	$ 37,356 03

DISBURSEMENTS.

July	5, 1899.	Paid to Howard county	$ 450.00
August	2, 1899.	Paid to Linn county	3,319.14
August	28, 1899.	Paid to Dallas county	300.00
September	13, 1899.	Paid to Howard county	1,837.74
March	21, 1900.	Paid to Clinton county	12.48
May	3, 1900.	Paid to Bremer county	1,642.98
June	7, 1900.	Paid to Poweshiek county	5,571.35
June	14, 1900.	Paid to Wapello county	869.20
June	16, 1900.	Paid to Hamilton county	4,969.76
June	18, 1900.	Paid to Howard county	528.68
June	29, 1900.	Paid to Marshall county	50.00
July	7, 1900.	Paid to Hardin county	581.53
September	10, 1900.	Paid to Delaware county	4,311.67
October	30, 1900.	Paid to Bremer county	2,558.37
November	27, 1900.	Paid to Muscatine county	574.18
June	29, 1901.	Balance on hand	9,778.95
		Total	$ 37,356.03

Table No. 196—Showing Receipts and Disbursements of Temporary School Fund.

In accordance with the provisions of section 2839 of the Code.

RECEIPTS.

September 22, 1899.	Auditor of State's apportionment order	$ 304.02
March 12, 1900.	Auditor of State's apportionment order	353.15
September 8, 1900.	Auditor of State's apportionment order	353.15
March 11, 1901.	Auditor of State's apportionment order	342.98
	Total	$ 1,353.30

DISBURSEMENTS.

September 22, 1899.	Transfer to general revenue	$ 304.02
March 12, 1900.	Transfer to general revenue	353.15
September 8, 1900.	Transfer to general revenue	353.15
March 11, 1901,	Transfer to general revenue	342.98
	Total	$ 1,353.30

Table No. 197—Showing Receipts and Disbursements of Permanent School Fund.

In accordance with sections 1801 and 2838 of the Code.

RECEIPTS.

January 10, 1900.	Cash from Dutcher & Burton, escheat Wm. Krauss estate	$ 184.60
January 23, 1901,	Cash from Ed. Hicklin, clerk, escheat Leopold Weisse, estate	13.46
April 5, 1901.	Cash from A. L. Haakinson, clerk, fine insurance agent without state certificate	49.88
	Total	$ 247.94

DISBURSEMENTS.

November 14, 1900.	Transfer to Johnson county, order Auditor of State	$ 184.60
June 29, 1901.	Balance on hand	63.34
	Total	$ 247.94

Table No. 198—Showing Receipts and Disbursements of the Special University Tax.

In accordance with section 2644 of the Code.

RECEIPTS.

July 1, 1899.	Balance on hand	$ 50,178.19
July 1, 1899, to June 29, 1901.	Adair county	731.79
July 1, 1899, to June 29, 1901.	Adams county	653.64
July 1, 1899, to June 29, 1901.	Allamakee county	706.79
July 1, 1899, to June 29, 1901.	Appanoose county	863.52
July 1, 1899, to June 29, 1901.	Audubon county	681.88
July 1, 1899, to June 29, 1901.	Benton county	1,599.52
July 1, 1899, to June 29, 1901.	Black Hawk county	1,684.10
July 1, 1899, to June 29, 1901.	Boone county	1,190.20

July 1, 1899, to June 29, 1901.	Bremer county	$ 794.66
July 1, 1899, to June 29, 1901.	Buchanan county	1,084.92
July 1, 1899, to June 29, 1901.	Buena Vista county	856.10
July 1, 1899, to June 29, 1901.	Butler county	968.94
July 1, 1899, to June 29, 1901.	Calhoun county	865.92
July 1, 1899, to June 29, 1901.	Carroll county	996.25
July 1, 1899, to June 29, 1901.	Cass county	1,114.25
July 1, 1899, to June 29, 1901.	Cedar county	1,410.20
July 1, 1899, to June 29, 1901.	Cerro Gordo county	1,035 69
July 1, 1899, to June 29, 1901.	Cherokee county	924.87
July 1, 1899, to June 29, 1901.	Chickasaw county	742.10
July 1, 1899, to June 29, 1901.	Clarke county	634.95
July 1, 1899, to June 29, 1901.	Clay county	639 28
July 1, 1899, to June 29, 1901.	Clayton county	1,149.60
July 1, 1899, to June 29, 1901.	Clinton county	2,114.01
July 1, 1899, to June 29, 1901.	Crawford county	1,128.37
July 1, 1899, to June 29, 1901.	Dallas county	1,212.59
July 1, 1899, to June 29, 1901.	Davis county	691.69
July 1, 1899, to June 29, 1901.	Decatur county	721.61
July 1, 1899, to June 29, 1901.	Delaware county	1,020.61
July 1, 1899, to June 29, 1901.	Des Moines county	1,528.79
July 1, 1899, to June 29, 1901.	Dickinson county	386.30
July 1, 1899, to June 29, 1901.	Dubuque county	2,541.02
July 1, 1899, to June 29, 1901.	Emmet county	430.37
July 1, 1899, to June 29, 1901.	Fayette county	1,210.02
July 1, 1899, to June 29, 1901.	Floyd county	1,058.72
July 1, 1899, to June 29, 1901.	Franklin county	893.55
July 1, 1899, to June 29, 1901.	Fremont county	907.99
July 1, 1899, to June 29, 1901.	Greene county	1,017.13
July 1, 1899, to June 29, 1901.	Grundy county	910.78
July 1, 1899, to June 29, 1901.	Guthrie county	937.21
July 1, 1899, to June 29, 1901.	Hamilton county	1,009.72
July 1, 1899, to June 29, 1901.	Hancock county	645.94
July 1, 1899, to June 29, 1901.	Hardin county	1,102.39
July 1, 1899, to June 29, 1901.	Harrison county	1,097.41
July 1, 1899, to June 29, 1901.	Henry county	1,027.89
July 1, 1899, to June 29, 1901.	Howard county	716.04
July 1, 1899, to June 29, 1901.	Humboldt county	683.75
July 1, 1899, to June 29, 1901.	Ida county	698.14
July 1, 1899, to June 29, 1901.	Iowa county	1,068.50
July 1, 1899, to June 29, 1901.	Jackson county	1,027.02
July 1. 1899, to June 29, 1901.	Jasper county	1,584.79
July 1, 1899, to June 29, 1901.	Jefferson county	909.49
July 1, 1899, to June 29, 1901.	Johnson county	1,588.88
July 1, 1899, to June 29, 1901.	Jones county	1,217.42
July 1, 1899, to June 29, 1901.	Keokuk county	1,208.56
July 1, 1899, to June 29, 1901.	Kossuth county	1,219.63
July 1, 1899, to June 29, 1901.	Lee county	1,628.44
July 1, 1899, to June 29, 1901.	Linn county	2,429.51
July 1, 1899, to June 29, 1901.	Louisa county	710.74
July 1, 1899, to June 29, 1901.	Lucas county	703.71
July 1, 1899, to June 29, 1901.	Lyon county	751.64
July 1, 1899, to June 29, 1901.	Madison county	844.69
July 1, 1899, to June 29, 1901.	Mahaska county	1,301.88
July 1, 1899, to June 29, 1901.	Marion county	1,118.79
July 1, 1899, to June 29, 1901.	Marshall county	1,507.81
July 1, 1899, to June 29, 1901.	Mills county	936.68
July 1, 1899. to June 29, 1901.	Mitchell county	805.55
July 1, 1899, to June 29, 1901.	Monona county	818.85
July 1, 1899, to June 29, 1901.	Monroe county	649.63
July 1, 1899, to June 29, 1901.	Montgomery county	937.59
July 1, 1899, to June 29, 1901.	Muscatine county	1,386.94
July 1, 1899, to June 29, 1901.	O'Brien county	828.46

July 1, 1899, to June 29, 1901.	Osceola county	$ 429.81
July 1, 1899, to June 29, 1901.	Page county	1,189.18
July 1, 1899, to June 29, 1901.	Palo Alto county	627.48
July 1, 1899, to June 29, 1901.	Plymouth county	1,289.56
July 1, 1899, to June 29, 1901.	Pocahontas county	781.91
July 1, 1899, to June 29, 1901.	Polk county	4,087.58
July 1, 1899, to June 29, 1901.	Pottawattamie county	2,489.23
July 1, 1899, to June 29, 1901.	Poweshiek county	1,193.75
July 1, 1899, to June 29, 1901.	Ringgold county	712.56
July 1, 1899, to June 29, 1901.	Sac county	957.49
July 1, 1899, to June 29, 1901.	Scott county	2,583.43
July 1, 1899, to June 29, 1901.	Shelby county	908.48
July 1, 1899, to June 29, 1901.	Sioux county	1,217.11
July 1, 1899, to June 29, 1901.	Story county	1,174.89
July 1, 1899, to June 29, 1901.	Tama county	1,447.45
July 1, 1899, to June 29, 1901.	Taylor county	894.77
July 1, 1899, to June 29, 1901.	Union county	798.94
July 1, 1899, to June 29, 1901.	Van Buren county	808.46
July 1, 1899, to June 29, 1901.	Wapello county	1,286.35
July 1, 1899, to June 29, 1901.	Warren county	1,012.10
July 1, 1899, to June 29, 1901.	Washington county	1,291.99
July 1, 1899, to June 29, 1901.	Wayne county	802.00
July 1, 1899, to June 29, 1901.	Webster county	1,371.23
July 1, 1899, to June 29, 1901.	Winnebago county	478.77
July 1, 1899, to June 29, 1901.	Winneshiek county	1,156.89
July 1, 1899, to June 29, 1901.	Woodbury county	2,165.07
July 1, 1899, to June 29, 1901.	Worth county	520.48
July 1, 1899, to June 29, 1901.	Wright county	824.90
	Total	$ 158,891.47

DISBURSEMENTS.

August 29, 1899,	State auditor's warrant redeemed	$ 20,000.00
November 20, 1899,	State auditor's warrant redeemed	25,000.00
January 24, 1900,	State auditor's warrant redeemed	10,000.00
May 22, 1900,	State auditor's warrant redeemed	25,000.00
September 5, 1900,	State auditor's warrant redeemed	25,000.00
November 16, 1900,	State auditor's warrant redeemed	18,000.00
January 5, 1901,	State auditor's warrant redeemed	2,875.00
March 11, 1901,	State auditor's warrant redeemed	3,000.00
May 29, 1901,	State auditor's warrant redeemed	28,500.00
June 29, 1901,	Balance on hand	1,516.47
	Total	$ 158,891.47

Table No. 199—Showing Receipts and Disbursements of the Special Iowa State College Tax.

In accordance with section 1, chapter 99, Acts of the Twenty-eighth General Assembly.

RECEIPTS.

July 1, 1899, to June 29, 1901.	Adair county	$ 187.59
July 1, 1899, to June 29, 1901.	Adams county	170.05
July 1, 1899, to June 29, 1901.	Allamakee county	221.60
July 1, 1899, to June 29, 1901.	Appanoose county	227.74
July 1, 1899, to June 29, 1901.	Audubon county	163.20
July 1, 1899, to June 29, 1901.	Benton county	489.05
July 1, 1899, to June 29, 1901.	Black Hawk county	486.15

July 1, 1899, to June 29, 1901.	Boone county	340.49
July 1, 1899, to June 29, 1901.	Bremer county	249 59
July 1, 1899, to June 29, 1901.	Buchanan county	281 69
July 1, 1899, to June 29, 1901.	Buena Vista county	251.11
July 1, 1899, to June 29, 1901.	Butler county	291.40
July 1, 1899, to June 29, 1901.	Calhoun county	246.78
July 1, 1899, to June 29, 1901.	Carroll county	252 99
July 1, 1899, to June 29, 1901.	Cass county	286.23
July 1, 1899, to June 29, 1901.	Cedar county	425.03
July 1, 1899, to June 29, 1901.	Cerro Gordo county	284.55
July 1, 1899, to June 29, 1901.	Cherokee county	256.99
July 1, 1899, to June 29, 1901.	Chickasaw county	214 34
July 1, 1899, to June 29, 1901.	Clarke county	176.48
July 1, 1899, to June 29, 1901.	Clay county	191.10
July 1, 1899, to June 29, 1901.	Clayton county	381.89
July 1, 1899, to June 29, 1901.	Clinton county	641.21
July 1, 1899, to June 29, 1901.	Crawford county	303.86
July 1, 1899, to June 29, 1901.	Dallas county	336.43
July 1, 1899, to June 29, 1901.	Davis county	184.70
July 1, 1899, to June 29, 1901.	Decatur county	2.2.27
July 1, 1899, to June 29, 1901.	Delaware county	318 26
July 1, 1899, to June 29, 1901.	Des Moines county	409.59
July 1, 1899, to June 29, 1901.	Dickinson county	109.58
July 1, 1899, to June 29, 1901.	Dubuque county	631.94
July 1, 2899, to June 29, 1901.	Emmet county	125.14
July 1, 1899, to June 29, 1901.	Fayette county	380.97
July 1, 1899, to June 29, 1901.	Floyd county	265 12
July 1, 1899, to June 29, 1901.	Franklin county	267.95
July 1, 1899, to June 29, 1901.	Fremont county	263 58
July 1, 1899, to June 29, 1901.	Greene county	286.23
July 1, 1899, to June 29, 1901.	Grundy county	294.55
July 1, 1899, to June 29, 1901.	Guthrie county	248.15
July 1, 1899, to June 29, 1901.	Hamilton county	272.03
July 1, 1899, to June 29, 1901.	Hancock county	191.70
July 1, 1899, to June 29, 1901.	Hardin county	311.76
July 1, 1899, to June 29, 1901.	Harrison county	300.43
July 1, 1899, to June 29, 1901.	Henry county	288.62
July 1, 1899, to June 29, 1901.	Howard county	187.87
July 1, 1899, to June 29, 1901.	Humboldt county	184.24
July 1, 1899, to June 29, 1901.	Ida county	187.72
July 1, 1899, to June 29, 1901.	Iowa county	294.67
July 1, 1899, to June 29, 1901.	Jackson county	331 27
July 1, 1899, to June 29, 1901.	Jasper county	448.38
July 1, 1899, to June 29, 1901.	Jefferson county	253 95
July 1, 1899, to June 29, 1901.	Johnson county	436 22
July 1, 1899, to June 29, 1901.	Jones county	382.81
July 1, 1899, to June 29, 1901.	Keokuk county	360.33
July 1, 1899, to June 29, 1901.	Kossuth county	341.40
July 1, 1899, to June 29, 1901.	Lee county	415.88
July 1, 1899, to June 29, 1901.	Linn county	743.10
July 1, 1899, to June 29, 1901.	Louisa county	166 98
July 1, 1899, to June 29, 1901.	Lucas county	180.16
July 1, 1899, to June 29, 1901.	Lyon county	201.41
July 1, 1899, to June 29, 1901.	Madison county	231.66
July 1, 1899, to June 29, 1901.	Mahaska county	367 41
July 1, 1899, to June 29, 1901.	Marion county	330 86
July 1, 1899, to June 29, 1901.	Marshall county	406 84
July 1, 1899, to June 29, 1901.	Mills county	266.63
July 1, 1899, to June 29, 1901.	Mitchell county	221.47
July 1, 1899, to June 29, 1901.	Monona county	225.19
July 1, 1899, to June 29, 1901.	Monroe county	181.70
July 1, 1899, to June 29, 1901.	Montgomery county	239.76
July 1, 1899, to June 29, 1901.	Muscatine county	376.94

July 1, 1899, to June 29, 1901.	O'Brien county	236.82
July 1, 1899, to June 29, 1901.	Osceola county	113.91
July 1, 1899, to June 29, 1901.	Page county	326.53
July 1, 1899, to June 29, 1901.	Palo Alto county	169.53
July 1, 1899, to June 29, 1901.	Plymouth county	380.73
July 1, 1899, to June 29, 1901.	Pocahontas county	219.91
July 1, 1899, to June 29, 1901.	Polk county	994.91
July 1, 1899, to June 29, 1901.	Pottawattamie county	676.65
July 1, 1899, to June 29, 1901.	Poweshiek county	349 47
July 1, 1899, to June 29, 1901.	Ringgold county	178.01
July 1, 1899, to June 29, 1901.	Sac county	255.81
July t, 1899, to June 29, 1901.	Scott county	851.47
July 1, 1899, to June 29, 1901.	Shelby county	247.66
July 1, 1899, to June 29, 1901.	Sioux county	350 77
July 1, 1899, to June 29, 1901.	Story county	334.66
July 1, 1899, to June 29, 1901.	Tama county	407.88
July 1, 1899, to June 29, 1901.	Taylor county	232.31
July 1, 1899, to June 29, 1901.	Union county	200.44
July 1, 1899, to June 29, 1901.	Van Buren county	226.10
July 1, 1899, to June 29, 1901.	Wapello county	308.65
July 1, 1899, to June 29, 1901.	Warren county	282.84
July 1, 1899, to June 23, 1901.	Washington county	387.90
July 1, 1899, to June 29, 1901.	Wayne county	213.83
July 1, 1899, to June 29, 1901.	Webster county	360.26
July 1, 1899, to June 29, 1901.	Winnebago county	123.46
July 1, 1899, to June 29, 1901.	Winneshiek county	376.59
July 1, 1899, to June 29, 1901.	Woodbury county	572.36
July 1, 1899, to June 29, 1901.	Worth county	162.15
July 1, 1899, to June 29, 1901.	Wright county	241.65
	Total	$ 30,498.91

DISBURSEMENTS.

June 29, 1901]	Balance on hand	$ 30,498.91

Division

Comparative Statistical Tables

Table No. 200—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1895–97 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1. 1895, $312,854.41.

YEAR.	REVENUE COLLECTIONS	WARRANTS ISSUED.	WARRANTS REDEMMED.	WARRANTS ENDORSED.
1895.				
July	$ 36,636.53	$ 208,117.64	$ 209,208.07	.....
August	59,497.08	113,302.98	109,786.62	.....
September	82,354.95	139,715.17	137,706.13	.....
Quarter	$ 178,488.56	$ 461,135.79	$ 456,700.82	.....
October	437,865.53	289,253.21	339,088.51	.....
November	131,683.02	156,492.01	146,885.04	.....
December	94,542.02	129,511.43	140,187.03	.....
Quarter	$ 664,090.57	$ 575,256.65	$ 626,160.58	.....
1896.				
January	146,563.41	158,007.30	154,736.60	.....
February	147,938.89	184,216.43	175,187.09	.....
March	135,035.99	146,097.58	139,648.12	.....
Quarter	$ 429,538.29	$ 488,471.31	$ 469,571.81	.....
April	516,473.26	307,177.96	317,051.96	.....
May	156,036.42	161,449.88	167,539.57	.....
June	45,549.79	129,377.09	135,218.97	.....
Quarter	$ 748,059.47	$ 598,004.93	$ 619,810.50	.....
July	67,778.63	279,773.22	200,647.04	$ 50,440.00
August	74,794.33	199,542.20	49,118.72	137,569.76
September	61,594.09	183,861.83	69,604.79	148,429.99
Quarter	$ 204,167.05	$ 663,177.25	$ 319,370.55	$ 336,439.75
October	401,920.61	284,449.82	269,013.91	226,752.48
November	175,881.25	278,432.39	120,998.99	230,656.47
December	75,371.89	158,452.57	107,928.34	107,103.08
Quarter	$ 653,173.75	$ 721,334.78	$ 498,841.24	$ 564,512.03
1897.				
January	135,308.12	212,135.38	94,547.00	104,910.38
February	158,109.72	167,989.32	185,012.26	634.83
March	149,205.34	161,586.23	216,550.06	.....
Quarter	$ 442,623.18	$ 541,711.03	$ 496,109.32	$ 105,545.21
April	585,667.91	186,751.63	208,107.57	.....
May	145,317.37	353,424.31	553,135.17	187,272.41
June	50,253.69	142,673.75	129,753.73	66,377.16
Quarter	$ 781,238.97	$ 682,849.69	$ 890,996.47	$ 253,649.57
Grand total	$4,101,379.84	$4,731,501.33	$4,377,561.29	$ 1,265,346.56

Table No. 201—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1897-99 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1897, $36,672.96.

YEAR.	REVENUE COLLECTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORSED.
1897.				
July	$ 64,223.31	$ 148,328.12	$ 57,309.69	$ 101,259.09
August	64,404.33	211,397.51	44,070.97	178,284.31
September	74,043.51	150,561.61	74,665.12	75,371.54
Quarter	$ 202,671.15	$ 510,287.24	$ 176,045.78	$ 354,915.84
October	483,591.93	125,471.02	416,599.73	112,191.15
November	188,859.24	254,182.74	85,035.53	158,763.59
December	71,157.29	105,160.98	196,626.06	.....
Quarter	$ 743,608.46	$ 484,814.74	$ 698,261.32	$ 270,954.65
1898.				
January	148,198.10	265,691.21	130,529.96	207,264.59
February	181,441.26	262,645.15	147,099.37	112,955.26
March	163,101.82	196,258.46	217,747.26	43,142.40
Quarter	$ 492,741.18	$ 724,594.82	$ 495,376.59	$ 363,362.22
April	674,192.73	134,641.74	567,767.32	73,861.05
May	167,440.71	249,121.62	89,277.12	176,514.24
June	68,843.67	245,020.67	302,115.40	172,561.72
Quarter	$ 910,477.11	$ 628,784.03	$ 959,159.84	$ 422,9[illegible]0.61
July	45,421.53	108,813.01	60,639.95	47,11[illegible].48
August	122,658.99	115,384.17	34,947.54	67,715.00
September	87,114.81	137,734.31	128,476.16	117,165.69
Quarter	$ 255,195.33	$ 361,931.49	$ 224,063.65	$ 232,000.15
October	542,283.81	138,000.41	375,385.87	56,051.35
November	170,138.19	132,048.66	249,850.61	.....
December	94,053.53	191,587.76	87,899.58	130,071.72
Quarter	$ 806,475.53	$ 461,636.83	$ 713,136.06	$ 186,123.10
1899.				
January	165,476.17	279,410.12	238,633.19	33,568.80
February	192,218.35	156,013.19	163,000.81	.....
March	224,165.72	153,970.86	152,892.95	.....
Quarter	$ 581,860.24	$ 589,394.17	$ 554,526.95	$ 33,568.80
April	712,031.06	125,338.16	536,191.96	.....
May	276,569.61	162,235.07	164,736.89	.....
June	97,773.62	150,978.38	149,574.84	.....
Quarter	$1,086,374.29	$ 438,551.61	$ 850,503.69	.....
Grand total	$5,079,403.29	$4,199,994.93	$4,671,073.88	$1,863,861.35

Table No. 202—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1899–01 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1899, $445,002.37,

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.
1899.			
July	$ 48,262.68	$ 137,662.22	$ 136,152.11
August	82,245.48	138,885.00	138,902.94
September	91,891.90	153,835.54	152,223.22
Total for quarter	$ 222,400.06	$ 430,382.76	$ 427,278.27
October	571,537.99	140,630.48	148,704.15
November	175,206.18	192,733.07	187,506.58
December	93,106.80	175,495.78	176,794.07
Total for quarter	$ 839,850.97	$ 508,859.33	$ 513,002.80
1900.			
January	141,499.10	158,791.76	154,735.75
February	248,681.06	233,318.24	227,493.70
March	215,776.21	183,331.81	177,395.83
Total for quarter	$ 605,956.37	$ 575,441.81	$ 559,625.28
April	612,907.95	222,884.92	237,477.57
May	231,176.94	161,769.28	154,147.51
June	84,565.29	161,467.10	164,493.96
Total for quarter	$ 928,650.18	$ 546,061.30	$ 556,119.04
July	96,899.11	135,507.48	140,108.61
August	87,209.52	145,637.33	142,887.20
September	102,215.31	187,892.58	172,654.03
Total for quarter	$ 286,323.94	$ 469,037.39	$ 455,649.84
October	506,698.48	202,082.15	217,667.37
November	162,418.52	231,713.21	223,912.73
December	92,376.20	251,491.61	244,122.29
Total for quarter	$ 761,493.20	$ 685,286.97	$ 685,702.39
1901.			
January	150,869.65	244,632.22	258,160.17
February	207,512.02	173,882.82	178,635.52
March	232,626.89	213,019.46	216,448.37
Total for quarter	$ 591,008.56	$ 631,534.50	$ 653,244.06
April	592,303.73	176,534.34	146,275.30
May	194,665.15	196,557.93	218,488.67
June	97,407.38	197,497.37	205,786.09
Total for quarter	$ 884,376.26	$ 573,589.64	$ 570,550.06
Total for period	$ 5,120,059.54	$ 4,420,197.70	$ 4,421,173.74

Table No. 203—Showing Summary of the Financial Transac-
of 1895-97, 1897

MONTHS OF FISCAL PERIOD.	REVENUE COLLECTIONS.			WARRANTS ISSUED.		
	1895-97.	1897-99.	1899-01.	1895-97.	1897-99.	1899-01.
July	$ 36,636 53	$ 64,223.31	$ 48,262 68	$ 208,117.64	$ 148,328.12	$ 137,662.22
August.. ..	59,497.08	64,404.33	82,245.48	113,302.98	211,397.51	138,885.00
September.	82,354.95	74,043.51	91,891.90	139,715.17	150,561.61	153,835.54
Quarter	$ 178,488 56	$ 202,671.15	$ 222,400 06	$ 461,135.79	$ 510,287.24	$ 430,382 76
October ...	$ 437,865.53	$ 483,591.93	$ 571,537.99	$ 289,253.21	$ 125,471.02	$ 140,630.48
November	131,683.02	188,859.24	175,2.6 18	156,492.01	254,182.74	192,733.07
December.	94,542 02	71,157.29	93,106.80	129,511.43	105,160.98	175,495.78
Quarter	$ 664,090.57	$ 743,608 46	$ 839,850.97	$ 575 256.65	$ 484,814.74	$ 508,859 33
January ...	$ 146,563.41	$ 148,198.10	$ 141,499.10	$ 158,007 30	$ 265,691.21	$ 158,791.75
February ..	147,938.89	181,441.26	248,681 06	184,216 43	262,645 15	233,318.24
March	135,035 99	163,101.82	215,576 21	146,097.58	196,258.46	183,331.81
Quarter	$ 429,538 29	$ 492,741.18	$ 605,956.37	$ 488,471.31	$ 724,594 82	$ 575,441.81
April	$ 546,473.26	$ 674,192 73	$ 612,907.95	$ 307,177 96	$ 134,641.74	$ 222,854.92
May	156,036.42	167,440.71	231,176.94	161,4,9.88	249,121.62	161,769.28
June.....	45,549 79	68,843.67	84,565.29	129,377.09	245,020.67	161,407.19
Quarter	$ 748,059.47	$ 910,477.11	$ 928,650.18	$ 598,004.93	$ 628,784.03	$ 546,061.39
July	$ 67,778.63	$ 45,421.53	$ 96,899.11	$ 279,773.22	$ 108,813.01	$ 135,567.48
August . ..	74,794 33	122,658.99	87,209.52	199,542.20	115,384.17	145,637 33
September	61,594.09	87,114.81	102,215.31	183,861.83	137,734.31	187,832.58
Quarter	$ 204,167.05	$ 255,195.33	$ 286,323.94	$ 663,177.25	$ 361,931.49	$ 469,037.39
October ...	$ 401,920.61	$ 542,283 81	$ 506,698 48	$ 284,449 82	$ 138,000.41	$ 202,082.15
November	175,881.25	170,138.19	162,418.52	278 432.39	132,048 66	231,713.21
December.	75,371.89	94,053.53	92,376 20	158,452.57	191,587 76	251,491.01
Quarter	$ 653,173.75	$ 806,475 53	$ 761,493.20	$ 721,334.78	$ 461,636.83	$ 685,286.37
January ...	$ 135,308.12	$ 165,476 17	$ 150,869 65	$ 212,135.38	$ 279,410.12	$ 244,632.22
February ..	158,109.72	192,218.35	207,512.02	167,989.32	156,013.19	173,882.82
March ,...	149,205.34	224,165.72	232,626.89	161,586.23	153,970.86	213,019.46
Quarter	$ 442,623.18	$ 581,860.24	$ 591,008.56	$ 541,711.03	$ 589,394 17	$ 631,534.50
April	$ 585,667.91	$ 712,031 06	$ 592,303.73	$ 186,751.63	$ 125,338.16	$ 179,534.34
May.....	145,317.37	276,569.61	194,665.15	353,424 31	162,235 07	196,557.93
June	50,253.69	97,773.62	97,407.38	142,673.75	150,978.38	197,497.37
Quarter	$ 781,238.97	$ 1,086,374.29	$ 884,376.26	$ 682,849.69	$ 438,551.61	$ 573,580.64
Gr. total	$ 4,101,379.84	$ 5,079,403.29	$ 5,120,059.54	$ 4,731,591 33	$ 4,199,994 93	$ 4,420,193.79

tions of the Treasury of Iowa for the Biennial Fiscal Periods -99, 1899-01.

WARRANTS REDEEMED.			WARRANTS ENDORSED.			MONTHS OF FISCAL PERIOD.
1895-97.	1897-99.	1899-01.	1895-97.	1897-99.	1899-01.	
$ 209,208.07	$ 57,309.69	$ 136,152.11	.....	$ 101,259.99	.....	July.
109,786.62	44,070.97	138,902.94	.....	178,284.31	.....	August.
137,706.13	74,665.12	152,223.22	.....	75,371.54	.....	September
$ 456,700.82	$ 176,045.78	$ 427,278.27	.....	$ 354,915.84	.....	Quarter
$ 339,088.51	$ 416,599.73	$ 148,704.15	.....	$ 112,191.15	.....	October.
146,885.04	85,035.53	187,566.58	.....	158,763.50	.....	November.
140,187.03	196,626.06	176,794.07	.....	.....	.....	December.
$ 626,160.58	$ 698,261.32	$ 513,004.80	.....	$ 270,954.65	.....	Quarter.
$ 154,736.60	$ 130,529.96	$ 154,735.75	.....	$ 207,264.50	.....	January.
175,187.09	147,099.37	227,493.70	.....	112,955.26	.....	February.
139,648.12	217,747.26	177,395.83	.....	43,142.46	.....	March.
$ 469,571.81	$ 495,376.59	$ 559,625.28	.....	$ 363,362.22	.....	Quarter.
$ 317,051.96	$ 567,767.32	$ 237,477.57	.....	$ 73,861.05	.....	April.
167,539.57	89,277.12	154,147.51	.....	176,514.24	.....	May.
135,218.97	302,115.40	164,493.96	.....	172,561.32	.....	June.
$ 619,810.50	$ 959,159,84	$ 556,119.04	.....	$ 422,936.61	.....	Quarter.
$ 200,647.04	$ 60,639.95	$ 140,108.61	$ 50,440.00	$ 47,118.48	.....	July.
49,118.72	34,947.54	142,887.20	137,569.76	67,715.96	.....	August.
69,604.79	128,476.16	172,654.03	148,429.99	117,165.69	.....	September
$ 319,370.55	$ 224,063.65	$ 455,649.84	$ 336,439.75	$ 232,000.13	.....	Quarter.
$ 269,913.91	$ 375,385.87	$ 217,667.37	$ 226,752.48	$ 56,051.38	.....	October.
120,998.99	249,850.61	223,912.73	230,656.47	.....	.....	November
107,928.34	87,809.58	244,122.29	107,103.08	130,071.72	.....	December
$ 498,841.24	$ 713,136.06	$ 685,702.39	$ 564,512.03	$ 186,123.10	.....	Quarter.
$ 94,547.00	$ 238,633.19	$ 258,160.17	$ 104,910.38	$ 33,568.80	.....	January.
185,012.26	163,000.81	178,635.52	634.83	.....	.....	February.
216,550.06	152,892.95	216,448.37	.....	.....	.....	March.
$ 496,109.32	$ 554,526.95	$ 653,244.06	$ 105,545.21	$ 33,568.80	.....	Quarter.
$ 208,107.57	$ 536,191.96	$ 146,275.30	.....	.....	.....	April.
553,135.17	164,736.89	218,488.67	$ 187,272.41	.....	.....	May.
129,753.73	149,574.84	205,786.09	66,377.16	.....	.....	June.
$ 890,996.47	$ 850,503.69	$ 570,550.06	$ 253,649.57	.....	.....	Quarter.
$ 4,377,561.20	$ 4,671,073.88	$ 4,421,173.74	$ 1,265,346.56	$ 1,863,861.35	.....	Gr. total

Table No. 204—Showing Receipts of Taxes at the State Treasury from County Treasurer's for the Biennial Periods Beginning with the Biennial Fiscal Period 1885-87.

	1885-87	1887-89	1889 91	1891 93	1893-95	1895-97	1897-99	1899-01
Adair	$ 21.389 23	$ 20,220.12	$ 21,656 26	$ 24,224.25	$ 21,300.91	$ 23,509.61	$ 36,610.40	$ 29,548.37
Adams	23,326.53	18,448.20	20,155.61	18,423.18	19,536.63	21,759.30	23,441.27	23,688.86
Allamakee	31.392.20	24,560 41	25 662.70	22,856.94	21,297.47	22,985.63	28,385.67	28,479.44
Appanoose	22,090.09	26,189.49	20,877.81	27,240 20	25,169.70	32,196.98	34,043.72	32,298.39
Audubon	15,818.41	17,502.21	20,568.89	16,892 48	18,501.86	21,730.80	24,303.54	25,567.58
Benton	57,859.51	46,369.85	52,753 30	46,253.76	39,652.50	47,961.54	60,180.46	59,537.81
Black Hawk	34,258 33	34,144.32	35,922.01	30,489.44	32,230.52	41.408 34	53,970.85	57.292.96
Boone	29,245 77	31,704.66	35,547.17	31,143.39	34,272.70	42,021.67	46,898.02	52,225.33
Bremer	22,917.20	25,139.20	27,110.50	26 172.04	25,663.54	23,905.53	28,417.91	28,767.81
Buchanan	31,263.97	32 077.61	31,467 80	27,688.40	30,832.96	37,835.50	39.488.56	37,796.55
Buena Vista	20,754 97	22,722.13	18,408.10	20,570.73	21,733.23	26,973.82	33.195.36	34,019.42
Butler	30,973 72	24,544.27	23,878.62	22,579 26	21,693.99	26,237.40	32,517.57	31,616.74
Calhoun	19,218.27	20,475.54	21,449.97	18,959.16	24,365.95	28,857.44	36,011.49	37.285.13
Carroll	19,710.52	21,165 83	23,132.38	19,982.50	19,411.01	25,986.68	30,496.00	34,6 8.09
Cass	37,630.73	38,184.37	38,206.63	32,188.26	30,694.27	39,134.24	44,688 24	41.280.04
Cedar	38,695 75	42,482.41	40,500 28	33,106.14	34,389.54	40.6 9.09	46,541.13	46,271.49
Cerro Gordo	18,990.95	19 613.14	17,077.56	24,822.53	21,588.03	27,383.43	30,077.47	33,648.15
Cherokee	23,800.57	24,497.65	26.083.31	22,804.19	24,385.30	28 883.42	35,135.60	37,008.29
Chickasaw	16,759.85	16,888.37	18,153.43	16.293.65	17,487.18	19.740.23	25,963.72	28,979.54
Clarke	22,583.87	20,844.08	21,908.42	19,433.65	21 338.36	23,915.47	27,009.13	27.248.57
Clay	11,446 79	14,771.14	16,158.93	15 802.75	16,626.29	19,233 59	23,834.26	26,981.98
Clayton	33.2-9.59	39.732.41	38,019.03	29,194.28	29,851.19	31,688.47	38,785.03	39,840.26
Clinton	46,504.69	48,730.72	53,001.76	45,321.16	52,125.30	61,620.03	72,470.47	79.715.25
Crawford	29,091.22	30,655.27	32,400.55	28,227.97	30,827.09	41.745.54	45,439.98	44,071.23
Dallas	30,589.98	31,410.38	32,196 32	23,672.93	31,636.92	41,011.87	46,018.27	44,191.02
Davis	22,981.43	23,160.22	23,919.90	20,975.92	22,668.22	26,277.77	30,524.42	27,337.90
Decatur	28.011 31	29.066 99	30.286.15	25,812.23	28,683.07	33,380.62	33,637.73	32,277.47
De aware	24,812 41	26,973.09	26,862.61	25,592.72	25,505.51	31,543.39	37 385.42	36,330.26
Des Moines	46,374.63	50.036.09	50,011.09	50,183.54	46,690.39	48,816.16	58,640.92	55,131.92
Dickinson	7,108.36	9.481.46	11.346.47	11,383 99	14,401.34	16,705.96	18,958.46	19,028.59
Dubuque	81,775.11	53,220.98	52 817 45	51.204.81	51,006.84	65,889.84	79,385.80	76.381.30
Emmet	11,681.77	9,593 74	10.251.16	9,989.90	13,049.80	16,8 4.62	19,050.64	20,232.25
Fayette	37,137.09	36,959.48	38,116.06	33,956.54	37.078.72	43,848.99	50,915.65	47,942.95
Floyd	21,293.13	22,744.80	23.801.43	2 ,987.33	24,463.04	26.6,8.05	35,491.77	35,330.56
Franklin	25,750.61	18 34-.93	20,023.42	17.583.37	19,923.08	24,426.92	31,116.11	34,464.21
Fremont	27,576.35	28 036.54	29,588.68	24,975.91	28,656.59	34,565.43	39.073.20	35,955.87
Greene	23,136 85	25,866 61	28 137.58	26,514.09	27,811.98	30,052.58	36,425.00	36,604.46
Grundy	18,682.02	18,685 99	20,397.08	15,777.25	18,532.68	23,150.27	27,964.85	31,200.05
Guthrie	23,700.14	21,433.44	23 89 .73	20,961.30	24,306.53	29,548.08	34,374.84	32,419.74
Hamilton	23,478 29	24,102.60	25,527.02	22,463.65	25,944.67	31,396.65	36,996.82	38,661.34

Hancock	13,411.91	12,166.63	12,805.93	11,960.50	15,012.88	19,277.68	21,723.01	24,313.02
Hardin	29,753.13	28,516.37	27,724.18	25,532.50	27,890.28	34,950.64	44,552.04	46,318.79
Harrison	29,341.81	30,360.17	34,524.70	33,857.25	33,239.56	40,457.71	43,563.70	42,025.57
Henry	34,023.32	27,424.46	33,535.25	29,498.68	30,940.21	36,699.48	43,296.51	49,149.88
Howard	18,908.55	18,620.57	21,443.69	18,934.11	20,885.32	25,949.74	30,059.51	30,715.04
Humboldt	15,808.30	13,967.27	15,110.54	13,112.51	15,951.81	21,688.95	25,934.84	27,123.78
Ida	14,5[illegible]	17,326.65	18,346.56	16,859.78	19,449.75	22,888.24	26,700.80	27,220.58
Iowa	30,739.09	34,144.25	34,003.90	30,112.66	32,576.31	37,834.77	44,642.76	44,743.88
Jackson	28,987.83	23,171.02	23,951.88	20,449.43	24,428.32	28,598.00	35,306.80	34,049.88
Jasper	41,961.09	40,587.14	45,161.53	43,954.38	42,387.86	51,370.32	60,780.47	60,097.27
Jefferson	29,554.50	31,481.92	32,576.61	28,010.74	28,725.01	36,181.50	35,842.34	33,392.03
Johnson	43,450.57	41,797.74	43,407.99	40,312.07	42,331.77	55,240.80	59,794.15	55,610.98
Jones	33,049.27	37,162.09	38,52[illegible].70	34,098.74	36,997.70	39,040.10	47,198.30	46,298.90
Keokuk	30,948.83	33,924.68	31,077.59	32,026.60	34,677.65	41,063.41	43,453.41	38,938.49
Kossuth	17,888.49	17,163.41	18,518.87	19,314.73	20,168.12	37,244.54	44,884.34	48,020.79
Lee	65,596.76	49,747.71	59,694.70	51,635.84	53,479.91	62,627.32	74,030.68	65,967.98
Linn	58,626.72	67,486.96	66,025.94	55,757.39	62,386.15	66,304.44	81,621.89	77,275.69
Louisa	20,420.47	21,813.71	23,502.28	19,318.33	19,193.37	22,629.64	31,445.99	32,617.28
Lucas	18,489.96	22,465.75	24,024.20	20,842.96	20,928.52	30,060.22	30,674.38	28,519.37
Lyon	11,104.92	15,197.26	19,096.69	20,664.83	25,128.08	28,953.55	33,726.56	36,245.89
Madison	32,835.13	28,359.96	29,394.69	26,473.20	28,270.31	35,908.23	41,077.34	38,619.64
Mahaska	36,296.61	39,231.28	41,676.20	36,670.59	43,114.46	49,536.94	57,407.68	50,295.60
Marion	31,897.53	35,881.91	39,141.20	36,326.01	38,917.22	42,739.07	48,918.45	42,600.35
Marshall	40,846.63	40,502.55	44,467.28	37,044.60	40,491.40	40,245.69	48,580.50	45,117.26
Mills	26,957.67	29,642.63	31,537.73	27,207.10	24,896.53	38,466.02	37,438.98	34,926.40
Mitchell	15,679.14	18,586.80	18,473.20	16,170.55	17,796.92	22,585.41	27,463.42	29,536.85
Monona	18,238.19	21,327.39	22,743.54	22,671.89	21,162.26	23,093.20	28,659.52	29,515.96
Monroe	20,707.41	23,660.44	30,362.07	22,259.54	17,357.25	27,527.58	26,953.43	26,569.77
Montgomery	27,766.59	31,260.08	30,482.32	30,592.01	31,247.99	35,472.38	38,824.43	35,686.21
Muscatine	36,310.57	35,601.65	38,512.74	32,633.66	35,68[illegible].45	42,701.39	51,360.54	46,862.32
O'Brien	18,310.43	19,489.80	27,661.28	23,786.25	26,670.82	30,924.65	33,507.79	35,225.56
Osceola	13,647.61	14,210.69	15,631.21	13,422.46	15,065.17	17,975.93	20,700.69	22,882.74
Page	40,047.41	44,830.03	45,652.29	40,362.06	43,917.41	50,213.19	55,847.80	53,148.06
Palo Alto	10,908.60	11,734.27	14,428.61	14,529.00	15,849.68	19,999.80	24,465.27	25,684.19
Plymouth	35,421.12	37,432.27	39,602.88	35,302.87	44,059.72	51,234.52	58,489.93	55,726.09
Pocahontas	17,834.31	22,948.65	22,675.55	21,342.11	21,277.07	31,564.71	32,722.05	31,492.58
Polk	88,039.79	102,136.82	105,033.28	103,183.77	103,102.52	133,295.18	164,168.15	135,575.92
Pottawattamie	64,350.94	64,350.47	72,457.71	62,749.13	64,473.77	77,187.08	87,242.28	87,582.14
Poweshiek	37,900.99	38,604.85	40,357.48	34,696.65	35,079.78	39,449.36	42,117.96	43,505.86
Ringgold	19,365.53	20,737.32	21,264.99	20,184.42	21,562.32	24,429.32	28,531.84	29,041.94
Sac	22,428.49	17,370.61	18,867.52	13,433.55	21,321.32	25,349.16	29,735.98	32,315.73
Scott	57,596.56	52,736.34	57,484.12	53,690.13	62,078.16	70,734.17	89,293.10	99,297.48
Shelby	25,200.77	23,378.42	25,972.32	20,152.37	28,377.94	27,921.43	35,603.15	30,964.49
Sioux	26,449.15	30,152.62	32,383.87	33,258.14	34,760.76	43,815.01	50,403.76	53,914.10
Story	26,090.49	25,998.67	27,836.40	25,574.40	34,721.36	37,004.30	44,442.75	45,054.00
Tama	41,834.86	41,663.49	40,184.00	35,398.98	36,718.76	41,415.86	45,867.55	47,053.20
Taylor	30,668.85	25,948.20	28,135.21	24,884.08	24,326.95	29,078.21	33,395.46	31,186.52
Union	23,333.25	23,934.29	24,071.59	22,641.42	22,136.77	26,764.18	32,038.68	30,472.43
Van Buren	24,971.64	25,097.50	26,706.48	24,069.23	25,611.28	27,549.20	33,423.10	26,138.53
Wapello	33,229.37	36,739.00	42,342.49	40,094.62	47,397.11	56,742.16	62,611.17	44,236.91

TABLE No. 204—CONTINUED.

	1885-87.	1887 89.	1889-91.	1891 93.	1893-95.	1895-97.	1897-99.	1899-01.
Warren	28,866.90	30,152.23	32,176.44	27,251.82	26,871.65	31,684.32	43,839.10	40,032.68
Washington	32,292.39	35,126.66	36,255.66	33,930.53	36,642.41	43,232.05	49,555.54	45,208.53
Wayne	26,781.74	28,334.65	29,359.99	27,331.14	23,794.95	32,432.52	36,630.78	37,458.71
Webster	28,886.64	31,648.08	34,502.12	28,309.34	35,193.84	45,422.15	52,976.80	55,853.73
Winnebago	12,950.55	11,254.40	15,499.09	15,036.75	18,534.20	18,461.92	24,864.04	30,345.90
Winneshiek	27,842.28	30,370.48	33,863.35	27,167.20	23,631.92	34,031.16	36,551.73	37,164.20
Woodburry	48,999.88	58,592.56	104,955.00	99,274.99	96,366.06	39,55..46	88,495.59	78,111.10
Worth	11,407.75	11,679.66	12,051.25	9,968.58	12,383.25	17,495.03	19,724.67	21,479.73
Wright	18,516.74	17,640.81	17,495.74	15,152.75	19,426.90	25,933.76	29,723.09	31,289.61
Total	$2,882,179.27	$2,919,336.33	$3,120,287.96	$2,829,087.74	$3,014,631.80	$3,559,961.92	$4,167,262.22	$4,078,535.31

...R-AND ...NE-...S.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSEMENTS.	BIENNIAL PERIODS.
184..	$ 76,150.84	$ 76,152 23	$ 74,757.83	1846–48
184.10	89,049.93	90,444.33	90,442.94	1848–50
185	139,681.69	139,683,08	131,631.49	1850–52
185.70	126,013.85	134,065.44	118,542 90	1852–54
185.07	263,861.93	279,384.47	254,457.64	1854–56
185....	217,262.70	242,489.53	228,806.23	 1857
185..	763,350.57	777,033.87	751,403.13	1857–59
185..	578,759.91	604,390.65	576,351.52	1859–61
186....	861,260 66	889,299.79	689,541.55	1861–63
186....	869,153.30	1,068,911 54	732,818 07	1863–65
186...	1,067,819.18	1,403,912.65	1,321,798.17	1865–67
186.09	1,757,713 64	1,839,828.12	1,553,667.96	.1867–69
186.87	1,769,522.91	2,055,683.07	1,973,942.23	1869–71
187.65	2,130,343.90	2,112,084.74	2,180,867.08	1871–73
187.13	1,903,530.81	1,934,748.47	1,931,633.81	1873–75
187.46	1,948,102.49	1,951,217.15	1,951,190.59	1875–77
187.87	2,101,420.21	2,101,445.77	2,101,445.77	1877–79
187.29	2,097,035.61	2,097,035.61	2,005,185.10	1879–81
188.15	2,374,806 27	2,466,656.78	2,395,097 26	1881–83
188.76	2,461,916.95	2,533,476.47	2,386,324.53	1883–85
188.10	3,173,885.37	3,321,037.31	3,300,643.36	1885–87
188.12	3,241,725.45	3,262,119.40	3,256,9[illegible] 73	1887–89
188.51	3,508,822.41	3,514,004.08	3,025,9[illegible].13	1889–91
189.65	3,679,790.39	4,167,849 34	3,754,867 8[illegible]	1891–93
189.64	3,519,517.44	3,932,498 89	3,619,644.48	1893–95
189.71	4,127,480.35	4,340,334.76	4,392,578.08	1895–97
189.54	5,079,403.29	5,116 076.25	4,671,073.88	1897–99
189.42	5,120,059.54	5,565,061 91	4,421,173.74	.1899–1901

*...es the direct war tax refund April, 1892, $384,274.80.

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G. S GILBERTSON,

Treasurer of State.

Table No. 206—Showing Payment of Fees into the State Treasury Collected by Various State Officers from 1885 to and Including the First Six Months of 1901.

YEAR.	Secretary of state.	Auditor of state.	Clerk of supreme court.	Superintendent of public instruction.	Oil inspectors.	Pharmacy commission.	Dairy commissioner.	State enomologist.	Board veterinary medical examiners.	Borrd of examiners for state mine inspectors.	Total.
1885	$ 6,622.70	$24,610.42	$ 2,890.06	$ 33.00	.....	.....	.....	.....	.....	.....	$ 34,157.08
1886	2,979.40	24,603.30	3,119.80	.....	.....	.....	.....	.....	.....	.....	30,702.50
1887	4,281.85	27,579.50	3,916.10	347.50	.....	.....	.....	.....	.....	.....	36,124.95
1888	8,597.10	25,382.50	3,313.32	294.50	.....	.....	.....	.....	.....	.....	37,587.42
1889	4,308.45	26,832.25	3,338.23	335.50	.....	.....	.....	.....	.....	.....	34,814.43
1890	5,778.50	29,537.00	2,500.65	422.00	.....	.....	.....	.....	.....	.....	38,238.15
1891	10,515.85	30,600.55	2,255.41	624.50	.....	.....	.....	.....	.....	.....	43,996.31
1892	6,232.70	28,594.20	2,333.90	596.50	$ 4,868.18	.....	.....	.....	.....	.....	42,621.48
1893	5,924.00	31,277.00	2,145.05	427.00	8,080.06	$ 1,760.00	.....	.....	.....	.....	49,613.11
1894	13,170.83	31,339.00	2,366.80	620.50	7,733.92	.....	.....	.....	.....	.....	55,231.09
1895	5,089.30	33,950.50	2,006.30	1,064.50	2,814.45	.....	$ 491.00	.....	.....	.....	45,436.05
1896	12,722.83	34,815.50	2,455.50	884.00	4,061.76	1,679.90	566.00	.....	.....	.....	57,185.49
1897	44,673.24	38,412.50	2,587.50	947.00	2,292.80	5,800.00	620.00	.....	.....	.....	95,373.04
1898	30,530.85	41,103.00	3,158.20	1,327.00	8,101.02	9,500.00	574.00	$ 625.00	.....	.....	94,919.07
1899	43,473.27	45,088.25	3,660.75	1,443.50	14,185.98	11,000.00	676.00	500.25	.....	.....	120,028.00
1900	74,345.30	46,339.25	3,985.99	1,984.50	11,374.85	12,118.08	714.00	571.00	.....	.....	151,432.97
*1901	35,402.40	43,334.00	1,668.12	251.00	6,402.98	7,720.63	784.00	177.50	$ 429.61	$ 2,750.00	98,920.24

*Includes only first six months.

Table No. 207—Showing Total Taxes Paid in the State by Railroad, Insurance, Telegraph, Telephone and Express Companies.

YEAR.	RAILROADS.	INSURANCE COMPANIES.	TELEGRAPH.	TELEPHONE.	EXPRESS.	Year.
1863	$ 11,106 25	.....	.....	.....	.....	1863
1864	15,705 46	.....	.....	.....	.....	1864
1865	25,536 99	.....	.....	.....	.....	1865
1866	28,717.83	.....	.....	.....	.....	1866
1867	41,180 06	.....	.....	.....	.....	1867
1868	58,675 61	.....	.....	.....	.....	1868
1869	80,406.51	$ 14,920.09	.....	.....	.....	1869
1870	105,615.14	21,126.16	.....	.....	.....	1870
1871	186,722.00	22,421.80	.....	.....	.....	1871
1872	171,152.93	40,232 06	.....	.....	.....	1872
1873	.....	51,482 20	.....	.....	.....	1873
1874	.....	54,425.97	.....	.....	.....	1874
1875	.....	56,648.16	.....	.....	.....	1875
1876	592,396.92	52,929 63	.....	.....	.....	1876
1877	.....	45,237.73	.....	.....	.....	1877
1878	552,490.11	40,711.15	$ 11.04	.....	.....	1878
1879	559,768.82	41,301.74	3,068.16	.....	.....	1879
1880	557,336.31	41,301.74	3,379.44	.....	.....	1880
1881	635,127.86	47,108.74	3,817.64	.....	.....	1881
1882	573,515 74	52,395.84	4,889.16	.....	.....	1882
1883	704,492.79	56,691.59	4,889.16	.....	.....	1883
1884	835,358.15	62,501.69	7,858.68	.....	.....	1884
1885	943,314 80	62,970.02	9,169 62	.....	.....	1885
1886	987,027.28	68,773.08	9,085.84	.....	.....	1886
1887	1,013,731.57	71,582.16	9,768.39	$ 5,078.40	.....	1887
1888	1,194,657.33	69,897 40	12,638.44	4,781.19	.....	1888
1889	1,302.532 80	79,391.08	13,041.94	4,860.00	.....	1889
1890	1,245,343.02	82,345.31	14,754.58	3,060 00	.....	1890
1891	1,246,224.81	92,275.65	15,056 23	4,860 00	.....	1891
1892	1,322,532 22	107,272 99	15,311.57	4,890.00	.....	1892
1893	1,403,785.58	117,029.57	15,313.37	4,810.00	.....	1893
1894	1,355,625.36	116,293 74	15,898.49	4,890 00	.....	1894
1895	1,377,678.76	124,829.31	15,039.82	4,810.00	.....	1895
1896	1,371,254.04	124,129 12	15,505 48	4,935.00	.....	1896
1897	1,372,408.59	122,436.72	16,274 65	5,553 00	$ 3,600.61	1897
1898	1,404,651.54	147,541.02	20,264.86	7,626.04	3,925.80	1898
1899	1,424,134.04	156,927 07	17,674.56	11,329.04	8,253.91	1899
1900	1,509,370 29	185,092.77	20,034.33	13,915.30	8,804.71	1900

The taxes for insurance, telegraph, telephone and express companies do not include local taxes levied on real estate owned by companies but not assessed by the Executive Council.

From 1863-1872, inclusive, railroads paid taxes upon gross earnings. Since 1873 they have paid taxes upon the basis of an assessment of their property. No reports made of tax paid in state for the years 1873, 1874, 1875 and 1877.

Table No. 208—Showing Indebtedness of the State of Iowa on January 1, of each Calendar year.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance	Net debt.	YEAR.
1847	$30,000.00	10						
	25,000.00	8	$55,000.00					1847
1848	30,000.00	10						
	25,000.00	8	55,000.00					1848
1849	52,442.05	10						
	25,000.00	8	77,442.05					1849
1850	52,442.05	10						
	25,000.00	8	77,442.05					1850
1851	52,442.05	10						
	25,000.00	8	77,442.05					1851
1852	54,795.75	10						
	25,000.00	8	79,795.75					1852
1853	54,795.75	10						
	25,000.00	8	79,795.75					1853
1854	54,795.75	10						
	25,000.00	8	79,795.75					1854
1855	54,795.75	10						
	25,000.00	8	79,795.75					1855
1856	91,442.05	10						
	25,000.00	8	116,442.05					1856
1857	122,295.75	10	122,295.75					1857
1858	122,295.75	10						
	200,000.00	7	322,295.75					1858
1859	122,295.75	10						
	200,000.00	7	322,295.75	$106,608.49	$ 428,904.24	$ 17,483.66	$411,420.58	1859
1860	122,295.75	10						
	200,000.00	7	322,295.75	27,831.40	350,127.15	10,516.37	339,610.78	1860
1861	122,295.75	10						
	500,000.00	7	622,295.75	146,031.40	768,337.15	37,924.22	730,412.93	1861
1862	122,295.75	10						
	500,000.00	7	622,295.75	86,734.52	719,030.27	39,456.59	679,573.68	1862
1863	121,295.75	10						
	500,000.00	7	622,295.75	74,729.23	697,024.98	40,086.88	656,938.10	1863
1864	122,295.75	10						
	500,000.00	7	622,295.75	24,766.14	647,061.89	183,751.24	463,310.65	1864
1865	122,295.75	8						
	500,000.00	7	622,295.75	33,975.88	656,271.63	253,450.95	402,820.68	1865
1866	122,295.75	8						
	500,000.00	7	622,295.75	5,668.88	627,964.63	336,979.65	290,984.98	1866
1867	122,295.75	8						
	500,000.00	7	622,295.75	39,768.83	662,064.58	6,494.29	655,570.29	1867
1868	234,498.01	8						
	300,000.00	7	534,498.01	21,402.64	555,900.65	108,486.02	447,414.63	1868
1869	234,498.01	8						
	300,000.00	7	534,498.01	27,866.76	562,364.77	27,830.23	534,534.54	1869
1870	234,498.01	8						
	300,000.00	7	534,498.01	33,312.40	567,810.41	298,434.95	269,375.46	1870
1871	234,498.01	8						
	300,000.00	7	534,498.01	27,461.02	561,959.03	39,214.45	522,744.58	1871
1872	234,498.01	8						
	300,000.00	7	534,498.01	29,607.71	564,105.72	64,746.16	499,359.56	1872
1873	234,498.01	8						
	300,000.00	7	534,498.01	204,812.75	739,310.76	334.05	738,976.71	1873
1874	234,498.01	8						
	300,000.00	7	534,498.01	40,865.08	575,363.09	28,323.03	547,040.06	1874
1875	234,498.01	8						
	300,000.00	7	534,498.01	56,088.50	590,586.51	21.58	590,564.93	1875
1876	234,498.01	8						
	300,000.00	7	534,498.01	112,331.17	646,829.18	680.16	646,149.02	1876
1877	234,498.01	8						
	300,000.00	7	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1877
1878	234,498.01	8						
	300,000.00	7	534,498.01	396,329.04	930,827.05	522.67	930,304.38	1878
1879	234,498.01	8						

TABLE No. 208—CONTINUED.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1879	$300,000.00	7	$534.498.01	$337,730.35	$ 872,228.36	$ 12,719.58	$859,508.78	.. 1879
1880 ...	234,498.01	8	.....	.....	----	... ...		
	300,000 00	7	534,498.01	113.974.16	648,472.17	3,884.43	644.587.74	...1880
1881	234,498.01	8	.....	.....	.....	....	.....	
	2,500.00	7	....	.....	.....	....		
	125,000.00	4	361,998.01	158,956.54	520,954.55	.....	520,954.55	.. 1881
1882	234,498.01	8	....	.....	....	.....		
	100,000.00	4	334,498.01	25,283.56	359,781.57	26,883.56	332,898.01	.. 1882
1883	234,498.01	8	234 498.01	215,543.97	450,041.98	15,951.87	434,090.11	...1883
1884	234,498.01	8	234,498.01	256,719.81	491,217.82	35,137.65	456,080.17	1884
1885	234,498.01	8	234 498.01	670,562.74	905,060.75	6,530.54	898,530.21	1885
1886 ...	234,498.01	8	234,498.01	817,858.13	1,052,356.14	109,961.45	942,394.69	.. 1886
1887	234,498.01	8	234,498.01	797,719.13	1,032,217.14	47,703.21	984,513.93	.. 1887
1888 ...	234,498.01	8	234,498.01	546,912.80	781,410.81	42,490.98	738,919.83	.. 1888
1889	234,498.01	8	234,498.01	469,588.76	704,086.77	41,839.63	662,247.14	. 1889
1890	234,498.01	8	234,498.01	95,526.78	330,024.79	20,108.79	309,916.00	1890
1891	234,498.01	8	234,498.01	27,994.90	262,492.91	152,739.91	109,753.00	.. 1891
1892	234,498.01	8	234,498.01	30,419.87	264,917.88	223,077.14	41,840.74	...1892
1893	....	..	.....	31,567.85	31,567.85	215,527.70	.....	. 1893
1894	.....	....	.....	28,563.98	28,563.98	218,665.12	.....	.. 1894
1895 .	.....	.	.....	134,055.08	134,055.08	123,355.08	10,700.00	.. 1895
1896 ...	.....	. .	....	33,061.41	33,061.41	72,425 68		..1896
1897	.....	.	.....	593,457.10	593,457.10	196,383.40	397,073.70	.. 1897
1898	.....	....	.....	579,966.77	579,966.77	100,130.65	479 836.12	.. 1898
1899 ..	.....		.....	400,012.71	400,012.71	184,345.92	215,666.79	... 1899
1900	.....	....	.....	29,710.37	29,710.37	573,528.59	.. ..	..1900
1901	.....	....	.....	35,293.85	35,293.85	805,165.40	.....	1901

Opinions of Attorney-General

AND

Decision of Supreme Court

IN

Collateral Inheritance Tax Matters

Since Publication of Last Report.

THE AMANA SOCIETY: LIABILITY OF THE PROPERTY OF MEMBERS OF THIS RELIGIOUS ORGANIZATION FOR THE INHERITANCE TAX.

STATE OF IOWA.
OFFICE OF ATTORNEY GENERAL.
DES MOINES, Iowa, Nov. 10, 1899.

Hon. John Herriott, Treasurer of State,

DEAR SIR: Your request of the 4th inst. at hand. The facts stated in your letter with reference to the membership and property of the members of the Amana Society, may be summarized as follows:

The society is incorporated under the laws of the State for religious and benevolent purposes, the members of which live together as a community. The property of the society is held in common and managed by the trustees for the benefit of the members. A person upon becoming a member of the society, transfers to the society all his real and personal property, for which he receives credit on the books of the society, and retains a right to the amount of such credit, which, in case of his withdrawal, is paid to him without interest or participation in the common earnings. In case of his death, leaving heirs who are members of the society, the amount standing to the credit of the deceased member is credited to the heirs in the proper proportions, or in case a will has been made by a deceased member to another member of the society, a like credit is made. Whoever as a member has a credit upon the books of the company for money deposited, either by himself or his ancestor or grantor, upon withdrawal from the society is entitled to receive the amount thus credited. Under such circumstances you ask:

"In case of the transfer of property from one member of the society to another who is the collateral heir of the deceased, is such property liable to the payment of the collateral inheritance tax?"

You suggest that it is claimed, because the Amana Society is a religious and benevolent society, that such tax should not be paid.

The tax imposed by the Iowa statute is a tax upon succession and not a tax upon the property itself. The credit or indebtedness of the Amana Society to one of its members is a chose in action and not the property of the society. The society stands in the relation of debtor to the member. The right of the member to receive the property upon his withdrawal from the society is itself property. It is the property of the member, and not the property of the society. Upon the death of a member the society receives no part of the estate of the deceased member, under the facts stated. It still continues to be the debtor, not of the deceased member, but of the collateral heir. It does not participate or share in the estate of the deceased member. Hence, the exemption from the payment of the collateral inheritance tax upon an estate passing to religious or benevolent societies has no application to the facts of the case under consideration. The society holds

this fund in trust, to be paid under certain conditions to whomsoever it may be due. The ownership of the fund or chose in action having passed by the death of one member of the society to another who is a collateral heir, entails no new burdens or responsibilities or benefits upon the Amana Society itself.

The law, however, imposes a condition or a burden upon the right of such collateral heirs to inherit. They must pay to the State the tax provided by statute as a condition of their receiving the property. The fact that they may not wish to reduce the chose in action to possession does not change the operation of the law. It is to be presumed that they receive a present benefit from remaining members of the society and leaving thier property to be controlled and managed by the society; but whether they do or not they have a right to demand the payment by the society of the sum credited to them respectively. This credit is property which they receive by succession, and for that right of succession granted by statute, the tax should be paid.

As you say, the case is an exceptional one. The legislature, however, made no exception so as to excuse members of the society from paying the collateral inheritance tax as other persons. It undoubtedly never occurred to the legislature, but I know of no way of grafting exceptions upon a statute which the legislature did not make.

Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

THE COLLATERAL INHERITANCE TAX IS IMPOSED ONLY UPON THE ESTATE OWNED BY THE DECEDENT AT TIME OF DEATH AND NOT UPON INTEREST OR INCOME SUBSEQUENTLY ARISING.

STATE OF IOWA
OFFICE OF ATTORNEY-GENERAL
DES MOINES, July 20, 1901

Hon. G. S. Gilbertson, Treasurer of State.

SIR: In response to your inquiry as to whether interest accumulations upon property liable to pay a collateral inheritance tax, which accrues after he death of the tastator or intestate, and before the property is distributed is liable to pay collateral inheritance tax, I submit the following opinion:

Our statute providing for the collection of a collateral inheritance tax is modeled after the statutes of New York and Pennsylvania, and in determining the interpretation which our courts will give the statute, we naturally turn to see what construction has been placed upon similar statutes in those states.

The question submitted arose early in Pennsylvania, and in Miller's estate, reported in Pennsylvania county court reports, at page 522, it was held that accumulations of interest after the death of the decedent, and before the distribution to the heirs, was not liable to pay the collateral inheritance tax.

The court in that case said:

"Collateral inheritance tax is imposed only upon the estate owned by the

decedent at the time of his death, and not upon interest or income subsequently arising."

This doctrine was subsequently adhered to by the supreme court of Pennsylvania, in Williamson's estate, 153 Pa. St. report, page 508, in which it is stated:

"The Orphan's court was also in error in holding that our decision, In re Williamson's estate, 143 Pa., 150, subjects the income for the first year to the collateral inheritance tax. This tax fastens upon so much of the estate as passes to collaterals as it stands at the death of the testator. It comes out of the corpus of the gift, upon its descent or transmission upon the death of the former owner to the beneficiary. Income accruing subsequently comes not from the testator but from the property held by, or for the use of the legatee or other beneficiary, and is not to be distinguished from income derived by the same persons from any other source"

In Matter of Will of Vassar, reported in the 127 New York, at page 1, the court of appeals of New York squarely holds that interest accruing after the death of the testator, and before distribution, is not chargeable with collateral inheritance tax. The court, in passing upon the question, says:

"The better and more reasonable construction of the statute is that the property of which the person died seized or possessed is subject to the tax; that the increase or interest thereafter obtained by the executors is property of which the testator was not seized or possessed at the time of his death; that the property should be appraised, and the tax assessed as soon after the death as practicable, and that the tax should then become immediately due and payable; the provision for charging interest thereon in case it is not paid is in lieu of any increase or interest that may be derived from the estate by the executors."

Substantially the same provision, found in the New York statute, relating to the charging of interest for the non-payment of the collateral inheritance tax, if not paid within the time fixed by the statute, was enacted in our own statute on the subject, in these words:

"All taxes imposed by this chapter shall be payable to the Treasurer of State, and those which are made payable by executors, administrators, or trustees, shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming of the trust by the trustee, unless a longer period is fixed by the court. All taxes not paid within the time prescribed by this act shall draw interest at the rate of eight per cent per annum until paid.

By this provision the legislature has imposed a penalty of eight per cent. per annum upon all property liable to pay the collateral inheritance tax if the same is not paid within fifteen months. One of the purposes of such provision is to compel the payment of such penalty in lieu of any increase or interest that may be derived from the estate by the executor or administrator.

Under the holding of these cases, decided upon a statute almost identical to ours, both in New York and Pennsylvania, I am very clear that the interest which accrues upon the estate after the death of the testator or intestate, and before the distribution, is not liable to pay the collateral inheritance tax, and our courts will so hold when they are called upon to pass upon the question.

Under section 5 of chapter 51 of the laws of the Twenty-eighth General

Assembly, the entire estate, subject in whole or in part to the payment of the collateral inheritance tax, should be appraised for the purpose of computing such tax, by the collateral inheritance tax appraisers. From the value so fixed by the appraisers, the debts of the decedent, as defined in section 1 of this chapter, should be deducted, and the computation of the collateral inheritance tax made upon the amount of the value of the estate, after such debts are deducted, without adding accumulated interest.

The case of Hooper vs. Shaw, 176 Mass., has sometimes been cited as holding a doctrine contrary to that herein expressed, but a careful reading of that case will disclose that the question whether interest accruing upon property in the hands of an executor or administrator, after the death of the testator or intestate, and before distribution, was liable to pay collateral inheritance tax, was not involved in the decision of that case, the issue determined by the court being as to whether the United States legacy tax should be deducted as a debt before computing the state collateral inheritance tax, and while the court has used language which possibly might be construed as adhering to a different doctrine, I cannot regard the case as authority against the rule laid down by the New York and Pennsylvania courts.

Another rule of construction which obtains as to statutes of this character, and which leads me to the conclusion arrived at, is that taxes imposed by the collateral inheritance act are special and not general.

In Matter of McPherson, 104 New York, 306.

And it is the rule that special tax laws are to be construed strictly against the government, and favorable to the tax payer; that a citizen cannot be subject to special burdens without clear warrant of law.

Dos Passos on Collateral Inheritance Taxes, 41.

Matter of Enston, 113 New York, 174.

This, I believe, covers the question submitted to me for my opinion.

Respectfully submitted, this 20th day of July, 1901.

(Signed) CHAS. W. MULLAN,
Attorney General.

ATTORNEY'S FEES ARE NOT TO BE DEDUCTED IN COMPUTING THE COLLATERAL INHERITANCE TAX

STATE OF IOWA
OFFICE OF ATTORNEY-GENERAL
DES MOINES, February 13, 1901

Hon. G. S. Gilbertson, Treasurer of State:

DEAR SIR: I am in receipt of your favor of the 11th inst. in which you ask my opinion "as to whether attorney's fees constitute a part of the court costs or can be construed as proper deduction under the provisions of section 1, chapter 51, of the laws of the Twenty-eighth General Assembly."

In reply thereto, I submit the following opinion:

Section 1467 of the code provides for a tax of five per cent upon the estate of a decedent above the sum of one thousand dollars, after deducting all debts, which goes to collateral heirs.

In *Magee v State*, 74 N. W. Rep., 695, the supreme court held that the

debts referred to in section 1467 were the debts owing by the decedent at the time of his death.

By section 1 of chapter 51 of the laws of the Twenty-eighth General Assembly, the term "debt," as used in section 1467 of the code, was extended so as to include local or state taxes due from the estate prior to the death of the decedent, a reasonable sum for funeral expenses, court costs, including the cost of appraisment made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and by its terms expressly prohibits the deduction of any other sum of money from the estate of the decedent.

Attorney's fees paid or agreed to be paid by the executor, administrator, or heirs of a decedent does not fall within any of the classes of debts or demands specified in section 1, of chapter 51. Such charges are not a part of the court costs, and cannot be taken into consideration and deducted from an estate as such.

The legislature has clearly and specifically named the demands and debts which may be deducted from the estate of a decedent and has not included attorney's fees therein.

Under the familiar rule of statutory construction "the expression of one includes all others," it must be held that it was the intention of the legislature to exclude attorney's fees from the demands which could be deducted from an estate.

I am, therefore, clearly of the opinion that attorney's fees do not constitute any part of the court costs, and that they cannot be deducted from an estate of a decedent, under any of the provisions of section 1 of chapter 51 of the laws of the Twenty-eighth General Assembly.

Respectfully submitted,

(Signed) CHAS. W. MULLAN,
Attorney-General.

THE NATURE AND PURPOSE OF THE SO-CALLED EXEMPTION OF $1,000—ESTATES EXCEEDING $1,000, PASSING IN WHOLE OR IN PART TO COLLATERAL HEIRS OR DEVISEES, ARE LIABLE FOR FIVE PER CENT TAX UPON THE ENTIRE ESTATE SO PASSING.

SYPNOSIS OF OPINION.—The purpose of the so-called exemption of $1,000 and the method of its application in the assessment of the collateral inheritance tax are finally determined in *Herriott v. Bacon*. The court sustains the appeal of the state and holds that the intention of the legislature is to be ascertained from the various provisions of the act rather than from the first section thereof. In *McGhee v. State of Iowa* the court held that the phrases "above the sum of $1,000" and "after the payment of all debts" have direct relation to the estate of the decedent. In this case the court holds that the so-called exemption is not an exemption but is simply descriptive of estates liable for the tax. Any other construction would make it impossible to apportion the $1,000 among collateral heirs or beneficiaries equitably where an estate passes as a life or term estate to collateral persons and the remainder likewise to collateral legatees. Where the net valuation of an estate does not amount to $1,000, it is not subject to the tax;

where it exceeds such sum, the tax is due on the entire amount passing to collateral heirs.

BASIS OF ACTION.—Sarah F. Ransom died intestate, January 9, 1897, leaving a will bequeathing the sum of $5,874 to collateral heirs and $8,000 to her grandson. The defendant, as executor under the will, paid the plaintiff as treasurer of state, $243.70, being five per centum of the amount passing to the collateral heirs, less $1,000. The treasurer of state claimed the tax on the $1,000 deducted. The District Court of Johnson county sustained the demurrer of the executor of the estate. The title of the case is "*John Herriott, Treasurer of Iowa, v. Seldon Bacon, Executor estate of Sarah F. Ransom*," M. J. Wade, Judge.

OPINION OF THE COURT.—LADD, J.. The different sections of Chapter IV of Title VII, of the Code, relating to an inheritance tax, were originally enacted at the same time and should be treated as parts of a connected whole. They must be taken together and construed as one system. "It is to be inferred that a Code of statutes relating to one subject was governed by one spirit and policy and was intended to be consistent and harmonious in its several parts and provisions." (Sutherland on Statutory Construction, Section 288.)

As said by Mr. Justice Field, in *Eureka Consol. Min. Co. v. Richmond Min. Co.*, 4 Sawy., 302, Fed. Cas. No. 4548, "Instances without number exist where the meaning of the words in a statute has been enlarged or restricted and qualified to carry out the intention of the legislature. The inquiry, where any uncertainty exists, always is as to what the legislature intended, and when that is ascertained it controls." Only when the meaning is involved in doubt will resort be had to the context. These rules are suggested in view of the question presented for our determination, to-wit: Whether $1,000, in value of the property passing to collateral heirs is exempt from the inheritance tax, or in all estates "above the sum of $1,000," all the property so passing is subject to the payment thereof. In other words, does the clause quoted limit the amount of the succession on which the excise may be exacted or describe the estates subject to the tax?

Section 1467 reads: "All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a descendant, or to or for charitable, educational or religious societies or institutions within this state, shall be subject to a tax of five per centum of its value, above the sum of $1,000, after the payment of all debts, for the use of the state; and all administrators, executors and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them, respectively, except as herein otherwise provided, with lawful interest as hereinafter set forth, until the same shall have been paid. The tax aforesaid shall be and remain a lien on such estate from the death of the decedent until paid."

[In *re* McGhee's estate, 105 Iowa, 9, we said: "It is evident that the debts to be paid are those which are claims against the estate of the decedent, and we are of the opinion that both of the phrases, 'above the sum of $1,000,' and 'after the payment of all debts,' have direct relation to the estate of decedent." The point was not necessarily involved in that case, as the state did not appeal from that part of the judgment allowing an exemption of $1,000. Nevertheless, this language was advisedly used. It is not perceived how the phrase "after the payment of debts" can be construed to refer to the estate of the decedent, and "above the sum of $1,000" to only that part of the estate left to the collateral heirs. The language of the statutes in these respects is obscure, and we may look to other portions of the chapter in ascertaining its true meaning. Section 1470 affords convincing proof that the phrase relates to the value of the estate of the decedent. It declares that "when any person whose estate, over and above the amount of his just debts, exceeds the sum of $1,000, shall bequeath or devise any real property to or for the use" of any of the persons excepted in Section 1467, "during life or for a term of years, and the remainder to a collateral heir or to a stranger to the blood," upon the termination of the estate for life or years, the owner of the remainder shall pay the excise on the value thereof. If the estate—not the property passing to the collateral heirs—exceeds $1,000, then the succession tax is to be exacted, regardless of the value of the property subject thereto; otherwise, none may be collected. The tax on the succession to the property other than the remainder is payable within fifteen months, but the remainder is not to be appraised until after the termination of the estate for life or years, and paid sixty days after the appraiser's report has been confirmed. Many years may and usually will intervene between the collection of the tax on the remainder and other portions of the estate, and it would be utterly impossible to apportion the $1,000 of the exemption among the collateral heirs, equitably. Precisely the same difficulty arises with reference to section 1471, relating to the collection of taxes on the succession to estates for life or years, and the remainder when both pass to collateral heirs. Surely the legislature did not intend to include provisions in the statutes which could not be given effect. Construe the clause, "above the sum of $1,000," contained in section 1467, as qualifying the estate of the deceased, and the three sections are harmonious; if it be treated as creating an exemption to all the collateral heirs, then there appears to be no conceivable way of fixing the precise value of property, specified in sections 1470 and 1471, subject to the exaction. The language of section 1470 seemed to preclude adjudging that each collateral heir was entitled to $1,000, exempt from the tax. On the contrary the court in *State v. Hamil*, 25 L. R. A., 632; 86 Me., 495, was aided in its conclusions by subsequent sections of the act unequivocally indicating such an intention. In holding that each heir was not entitled [to] property to the value of $1,000, freed from the tax, the way to all exemptions was foreclosed. We conclude that the intention of the legislature must have been to exempt all estates of less in value than $1,000, and when exceeding in value such sum, all property passing to the collateral heirs to be subject to the inheritance tax.

REVERSED.

GRANGER, C. J., not sitting.

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REPORT

BY THE

GOVERNOR OF IOWA

OF

PARDONS, SUSPENSIONS OF SENTENCE

Commutations and Remissions of Fines

FROM JANUARY 10, 1900, TO JANUARY 16, 1902

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES
BERNARD MURPHY, STATE PRINTER
1902

STATE OF IOWA,
EXECUTIVE OFFICE, January 14, 1902.

To the General Assembly:

In accordance with the requirements of section 16, article 4, of the constitution, I herewith transmit to you a report of each case of pardon, reprieve, commutation, and suspension granted, and the reasons therefor, and also all persons in whose favor remissions of fines and forfeitures have been made during my official term, ending January 16, 1902.

LESLIE M. SHAW.

PARDONS.

THOMAS KELLY. Lucas county. Committed November 26, 1886, for life, for crime of murder. Pardoned February 15, 1900. Notice of application having been duly published and papers submitted to the Twenty-eighth General Assembly, and by that body recommended.

T. H. SINCLAIR. Wayne county. Committed to penitentiary October 19, 1894, for ten years, for crime of incest. Pardoned June 11, 1900. It is shown that defendant received a maximum sentence on testimony which has since been discredited by affidavits of prosecuting witness that same was wholly false, and that defendant was not guilty as charged. A strong petition is also filed and it is shown that defendant's health is failing. Judge and county attorney think sentence may have been severe in light of present facts. Prisoner has already served over five years.

JONATHAN JONES. Pottawattamie county. Convicted October 21, 1887, of the crime of manslaughter. Pardoned July 3, 1900. It is shown that defendant had three trials, and on the last was declared insane and judgment was suspended. The indictment was obtained over twenty years ago. Clemency is recommended by the different trial judges, prosecuting attorneys, the Hon. Walter I. Smith, Hon. Smith McPherson, and by the petition of neighbors who are familiar with the conduct of defendant since the first trial and prior to conviction.

A. J. GARY. Crawford county. April term, 1886. Sentenced to pay a fine of $100 for crime of obtaining property under false pretenses. Pardoned July 27, 1900. It is shown that the above fine had been previously remitted by Governor Boies, February 28, 1893, and pardon is granted that the defendant may be restored to civil rights.

J. C. MOATS. Wright county. Committed to penitentiary January 6, 1898, for one year for offense of cheating by false pretenses. Pardoned October 13, 1900. The trial judge and county attorney recommend clemency and say that defendant has now served over seven months of his sentence, and has wife and family depending on him for support. His prison record has been good.

S. D. CLOUGH. Warren county. March term, 1899. Two years and six months for forgery. Pardoned April 16, 1901. It is shown that defendant was sentenced to two years and six months. but that the time that he has been incarcerated in the jail of Warren county was to have been allowed him on same. Error was made in preparing judgment entry in the case and no credit for this time was allowed, and committment was issued for the full time. Defendant has been held in jail two months and twenty-three days, and at the time pardon was granted him had served one year, eleven months, and twenty-seven days, which, with the two months and twenty-three days spent in the jail added, would give him a credit on his resentence of two years, two months, and twenty days. Allowing for good time earned, his sentence,

as pronounced, would amount to two years, two months, and fifteen days. It is thus shown that he has served at this time more than the actual length of sentence as intended. Therefore, pardon is granted and prisoner discharged. These facts were certified by the judge who pronounced sentence and by the clerk of courts of Warren county.

WILLIAM FREED. Van Buren county. Committed to jail for nine months, on February 21, 1901, for assault with intent to commit great bodily injury. Pardon granted May 10, 1901, upon the recommendation of the trial judge and prosecuting attorney who state that it was further arranged that prisoner should commence a penitentiary sentence at once upon the execution of this instrument.

GEORGE PEETZ. Linn county. Committed to penitentiary April 25, 1901, for three years for manslaughter. Pardoned August 16, 1901. The trial judge writes: "Mr. Peetz, for many years has been a good and industrious citizen of this county. His family consists of a wife and four children, and the mother of his wife, who is about ninety years of age. His family are in absolute need of his help. I heartily approve of a pardon for George Peetz. I believe you will be doing a humane act in granting him a pardon and that it would be generally approved." He also states in his letter that there were "some weighty circumstances brought out during the trial that pointed to another man as the guilty one." It is shown that the offense was committed during a drunken carousal and without premeditation or motive. Pardon is granted upon condition that defendant refrain from use of intoxicants in the future. County attorney does not oppose and many citizens of the community urge clemency.

Pardons were granted in the following cases for the reason that in each case the party to whom same was granted had been previously paroled from the penitentiary, and in most cases the full time for which said party was sentenced, has now expired, and from the most reliable information obtainable he has, during his term of suspension, complied with all the conditions imposed, and has been a good and law-abiding citizen.

NAME.	COUNTY.	TERM.	SUSPENDED.	PARDONED.
L. M. Van Auken	Cerro Gordo	6 mo	Nov. 16, 1896.	Jan. 21, 1901.
Ed. Parker	Shelby	18 mo	Dec. 22, 1897.	Jan. 21, 1901
James Wycoff	Wapello	1 yr	Dec. 24, 1897.	Jan. 21, 1901.
Harry Heiser	Pottawattamie	1 yr	Jan. 8, 1898.	Jan. 21, 1901.
Charles W. King	Warren	3 yr	Jan. 8, 1898.	Jan. 21, 1901.
Oscar Cloud	Fremont	3 yr	Dec. 20, 1897.	Jan. 24, 1901.
Ray McKinney	Clarke	18 mo	Nov. 23, 1897.	Jan. 24, 1901.
Jesse Jeannin	Black Hawk	10 yr	April 5, 1897.	Jan. 24, 1901.
Alfred Johnson	Winneshiek	5 yr	Mch. 8, 1897.	Jan. 25, 1901.
Edwin Overstreet	Dallas	9 yr	May 24, 1895.	Jan. 25, 1901.
James P. Hutchinson	Tama	5 yr	Feb. 25, 1896.	Jan. 25, 1901.
William S. Woods	Fremont	15 mo	Dec. 18, 1895.	Jan. 25, 1901.
Macy B. Harbour	Guthrie	18 mo	April 2, 1895.	Jan. 25, 1901.
Richard Tyner	Fremont	9 mo	Jan. 26, 1897.	Jan. 25, 1901.
M. E. Moore	Madison	2 yr	Feb. 2, 1897.	Jan. 25, 1901.
John Bevins	Johnson	2 yr	Mch. 11, 1896.	Jan. 25, 1901.
Albert Wallace	Warren	9 mo	Sept. 25, 1895.	Jan. 25, 1901.
S. F. Weatherby	Harrison	2 yr	Feb. 27, 1896.	Jan. 25, 1901.
William Phipps	Boone	15 mo	Sept. 14, 1896.	Jan. 25, 1901.
Alonzo Delong	Madison	2 yr	Nov. 17, 1895.	Feb. 4, 1901.
H. L. Mecum	Greene	2 yr	Dec. 10, 1895.	Feb. 4, 1901.
H. E. Fry	Wayne	2 yr	June 9, 1898.	Feb. 4, 1901.

NAME.	COUNTY.	TERM.	SUSPENDED.	PARDONED.
E. J. Chingren	Webster	3 yr	Feb 7, 1900.	May 23, 1901.
Harry Moothart	Washington	2½ yr	Apr. 4, 1900.	Apr. 16, 1901.
G. B. Foyle	Polk	18 mo.	Jan. 8, 1899.	Jan. 14, 1901.
Sarah I. Ansberry	Audubon	1 yr	Feb. 3, 1900.	June 25, 1901.
C. E. Walker	Clay.	5 yr. 4 mo. 8 da.	Oct. 27, 1898.	June 27, 901.
Martin Wonson	Winnebago	2 yr	Feb. 18, 1900.	Aug. 15, 1901.
David Gusler	Guthrie	18 mo	Aug. 24, 1900.	Aug. 31, 1901.
John Carman	Floyd	1 yr	July 17, 1900.	Sept. 11, 1901.
A. C. Ogborn	Mahaska.	6 mo	Aug. 13, 1900.	Sept. 7, 1901.
John Boesen	Sioux	20 yr	Aug. 24, 1900.	Sept. 7, 1901.
E. N. Rosetta	Chickasaw	3 yr	Aug. 18, 1901.	Oct. 5, 1901.
Elmer Dustin	Monona	5 yr	Dec. 23, 1899.	Oct. 12, 1901.
Lincoln Eaton.	Cass	3 yr	May 23, 1901.	Oct. 19, 1901.
J. K. Olds	Dallas	3 yr	Apr. 24, 1899.	Oct. 28, 1901.
Alfred Keasling	Keokuk (jail)	6 mo	July 3, 1900.	Oct. 28, 1901.
Frank Boots	Jones	4 yr	July 6, 1900.	Nov. 2, 1901.
Charles Case	Lyon	15 yr	Nov. 26, 1897.	Nov. 2, 1901.
Fred Reil	Polk	5 yr	Sept. 23, 1899.	Nov. 2, 1901.
William Lunney	Montgomery	15 mo	Apr, 1, 1901.	Nov. 11, 1901.
Daniel Moriarity	Scott.	3 yr	Jan. 22, 1900.	Nov. 18, 1901.
W N Gallagher	Dickinson.	1 yr	June 8, 1901.	Nov. 29, 1901.
Charles Mills	Polk	1 yr	May 4, 1901.	Nov. 30, 1901.
Christian Jager	Webster	3 yr	May 29, 1900.	Nov. 30, 1901.
Joseph Wilson.	Davis	6 mo	Jan. 23, 1901.	Dec. 9, 1901.
W. W. Wymore	Mahaska	1 yr	Apr. 11, 1900.	Dec. 9, 190 .
Marvin Walters	Clayton	18 mo.	Dec. 21, 1900.	Dec. 13, 1901.
Joe Jackson	Plymouth	2 yr	Apr. 14, 1900.	Dec. 13, 1901.
William Boone	Johnson	1 yr	Nov. 8, 1900.	Dec. 6, 1901.
Reuben Dobson	Chickasaw.	6 mo.	Nov. 23, 1900.	Dec. 31, 1901.
Bert Simmons	Jones	3 yr	Dec. 18, 1900.	Dec. 31, 1901.
Irwin McIntire	Monroe	18 mo	Nov. 14, 1894.	Jan. 4, 1001.
Daniel Toombs.	Benton.	6 mo	May 16, 1890.	Jan. 4, 1991.
Robert Kenny	Allamakee.	3 yr	Apr. 21, 1898.	Jan. 4, 1901.
Ed. Robb.	Mahaska	2 yr	May 12, 1896.	Jan. 4, 1901.
D. M. Brubaker	Lucas	1 yr	Jan. 24, 1896.	Jan. 4, 1901.
Robert Limerick	Pottawattamie.	2 yr	Nov. 8, 1895.	Jan. 4, 1901.
William Bauerkemper	Pottawattamie.	14 mo	May 12, 1896.	Jan. 4, 190 .
William Sickles	Adair	1 yr	Mch. 27, 1897.	Jan. 4, 1901.
Fred Lovell	Jackson	1 yr	Feb. 11, 1896.	Feb. 9, 1901.
Adolph Burmeister	Pottawattamie.	5 yr	Mch. 17, 1896.	Feb. 9, 1911.
Archie Nicklin	Wapello	5 yr	Mch. 28, 1896.	Feb. 9, 1901.
Dennis J. K. Quirk	Black Hawk	3 yr	June 20, 1892.	Feb. 9, 1901.
W. B. Lysle.	Woodbury	18 mo	Sept. 10, 1897.	Feb. 9, 1901.
Joseph N. Weber	Dubuque	5 mo	July 7, 1895.	Feb. 9, 1901.
Daniel Hendrie	Fremont	1 yr	Dec. 13, 1896.	Feb. 9, 1901.
George Redmond	Lucas	5 yr	Sept. 10, 1894.	Feb. 9, 1901.
Ed. Markley	Jefferson	3 yr	Mch. 7, 1895.	Feb. 9, 1901.
William Cline	Linn	5 yr	Mch. 20, 1897.	Feb. 9, 1901.
William C Miller	Henry.	2 yr	Mch. 3, 1896.	Feb. 9, 1901.
John Nelson	Taylor	2 yr	Nov. 13, 1895.	Feb. 9, 1901.
William Tippett.	Mahaska	6 mo.	Sept. 17, 1895.	Jan. 16, 1901.
Albert L. Cushman	Shelby	18 mo	May 23, 1895.	Jan. 16, 1901.
Russell Edwards	Appanoose	5 yr	Nov. 26, 1897	Jan. 16, 1901.
Charles Adams	Black Hawk	4 yr	Sept. 15, 1897.	Jan. 16, 1901.
Michael Kirwin	Dubuque	6½ yr	Mch. 26, 1897.	Jan. 16, 1901.
Garrett Kline	Jones	10 yr	May 1, 1897.	Feb. 23, 1901.
Allen Baker	Hardin	1 yr	Mch. 22, 1895	Feb. 23, 1901.
Reuben Anderson	Henry	4 yr	Sept. 10, 1894.	Feb. 23, 1901.
G. M. Wilson	Wayne	3 yr	Oct. 9, 1895.	Feb. 23, 1901.

COMMUTATIONS.

Frank Johnson. Appanoose county. August term, 1897. Sentenced to three years for burglary. Commuted January 13, 1900. It is shown that after defendant was sentenced he was held in jail for thirty days, with intent that he be used as a witness, but that he was not so used. This fact is certified to by affidavit of the sheriff who had prisoner in charge and by letter from the county attorney, who recommends that commutation be

granted and defendant be credited with the time he was thus held. Sentence reduced from three years to two years and eleven months on this showing.

CHARLES CLARKE. Madison county. February term, 1897. Sentenced to four years for burglary. Commuted April 14, 1900, to three years and eleven months. This order is granted in order to restore to the prisoner some of his good time lost by reason of certain transgressions of the prison rules. It is shown in a letter from the warden that prisoner was not wholly responsible for his actions; that he has attempted suicide since his commitment; and that in all probability he is mentally unbalanced at times. Under the circumstances it is believed that prisoner should not be harshly punished, and the good time lost is therefore restored.

CHARLES SMITH. Story county. November term, 1899. Sentenced to ten years for assault with intent to commit manslaughter. Commuted to five years September 7, 1900, on the showing herein set out. Smith while employed at the prison fell in front of a saw and his arm was nearly severed at the elbow. The injury was a serious one and while the prison physician reports that the injured arm may be saved, prisoner is not, and perhaps never will be, able to perform manual labor. In view of the injury received, it is believed that punishment will be sufficient for the crime committed, and that the ends of justice will be fully met by commutation to five years.

ALBERT RAY. Jones county. May term, 1898, sentenced to two years for breaking and escaping from the penitentiary. Commuted May 15, 1901, to one year, upon the recommendation of the warden of the penitentiary, (who states that this prisoner, with another escaped from the penitentiary) but were captured within an hour and returned at slight expense. At the instance of the warden they were indicted and convicted, and received the sentence as above. This being the first case of this kind in the state, and other prisoners who have since been found guilty of the same offense receiving much lighter sentences, the warden recommends that sentence be commuted as above.

B. F. BOOMER. Allamakee county. October term, 1897, sentenced to five years for receiving money on deposit in an insolvent bank. Commuted June 28, 1901, to four years, eleven months, and ten days. This order was granted upon the application of prisoner that he be permitted to be discharged in time to reach his home by July 4th, and by its terms allows him credit of twelve days on his sentence. His prison record is good, and commutation is recommended by both the warden and clerk of the penitentiary.

FRANK BURRINGTON. Fayette county. June term, 1899, sentenced to three years for larceny. Commuted August 14, 1901, to two years and nine months in order that the time defendant lay in jail awaiting trial may be applied on his sentence. This is shown to have been ninety days, and the county attorney recommends that he be allowed this time. He says the defendant is not a vicious man "and that such act of executive clemency would be fully warranted by the circumstances."

FRED SMITH. Clinton county. September term, 1899, sentenced to five years for assault with intent to commit murder. Commuted August 22, 1901, to four years, upon the recommendation of the county attorney, who

writes: "I thought the sentence was a little severe under all the circumstances. There is nothing to show his character, either while here or in the past, but I think he was an ordinary, every-day, ignorant, colored man. I think about two years or two and a half in the penitentiary would have been about right."

C. A. McKern. Wapello county. May term, 1900. Sentenced to eighteen months for embezzlement. Commuted September 6, 1901, to one year and five months and ten days, upon recommendation of Judge Roberts, to the warden, who writes: "I directed that the defendant remain in the custody of the sheriff for three weeks. That he was sentenced on the 24th day of May, 1900, and the sheriff's record shows that he was turned over to you (the warden of the penitentiary) on the 13th of June. I think, therefore, the defendant is entitled to have his sentence begin on the 24th day of May, and would cheerfully recommend such an order on the part of the governor if necessary." Order is granted to give defendant credit on his sentence for the time spent in jail by order of Judge Roberts.

Irish Count. Ringgold county. November term, 1896. Sentenced to seven years for burglary. Commuted September 6, 1901, to six years and eight months, in order that sixty-two days' lost time may be restored to defendant. It is shown by the warden's report that prisoner is confined in the hospital suffering with consumption and unable to work, and that the good time lost was at the commencement of his confinement; moreover, it is believed that no good will come by compelling him to serve the same, but that if released he may recuperate. The prison physician says he will eventually die of consumption.

Merrill North Polk county. April term, 1896. Sentenced to twelve and one-half years for rape. Commuted November 13, 1901, to seven years and eight months. It is shown that defendant was very dull and stupid at the time of his conviction, and that his transgressions of prison rules were frequent at the commencement of his confinement, and that he lost much of his good time. The county attorney writes, in his recommendation for clemency: "This defendant at the time he was sentenced was, I think, under twenty years of age; at least he was not fully developed physically or mentally. Mentally he was almost an imbecile and I always believed his crime was due to this fact." The judge who pronounced sentence writes: "I believed at the time I sentenced him that he would either grow worse or better, and the idea that he should be placed where he would be safe until his character was more fully developed had a great influence in my mind in fixing the term of his imprisonment. I then thought if he should improve, it would be proper to ask the interference of the executive in his behalf, and that if he went the other way it was better to have him where he was safe." The warden reports that he has greatly improved mentally in the past two years. Granted for the reason that it is simply carrying out the intent of the trial judge as shown by his recommendation on file.

Charles Mettie. Linn county. June term, 1900. Sentenced to three years for placing dynamite on the doorstep of an inhabited dwelling. Commuted December 28, 1901, to one year and nine months. Clemency is recommended by the trial judge and county attorney and by numerous reliable citizens of Monroe, Michigan, the home of prisoner. It being contrary to

the conditions imposed in an order of parole to permit the prisoner to leave the state of Iowa, and it being shown that all of defendant's family reside in Michigan, and are in need of his support, this order is granted that defendant may be released and allowed to return to and support his dependent family. Clemency was also recommended by the trial jury at the time the verdict of guilty was returned by them.

D. S. DEWITT. Hardin county. August term, 1900, sentenced to two years for uttering forged instrument. Commuted to one year and eight months, December 30, 1901. It is shown that defendant made restitution of all the money obtained by his act, that he had paid the fine of $250.00 imposed, and all costs of prosecution, and there is a strong petition on file recommending clemency, signed by the trial judge and prosecuting attorney, all the county officers, and numerous representative citizens of the community.

J. J. BLISS. Jones county. May term, 1898, sentenced to two years for escaping from the penitentiary. Commuted December 12, 1901, to one year. This defendant was guilty of the same crime as Albert Ray above, and commutation in granted for same reasons as in his case.

REMISSIONS.

Unless otherwise set out, the remissions here presented were granted upon the condition that all costs of prosecution are paid.

W. J. MCDONALD. Sioux county. Remitted $245.75 of a fine of $300.00 imposed at the January term, 1892, for nuisance, upon payment of the balance of said fine, and all costs. Remitted January 23, 1900.

ASKEL SAMPSON. Story county. Remitted $200.00 of fine of $300.00 imposed at August term, 1899, for nuisance. Conditioned upon the payment of the balance of said fine and all costs. Granted February 1, 1900.

AUGUST BODEKER. Bremer county. Remitted fine of $600.00 imposed at the April term, 1900, for nuisance. Remitted February 3, 1900.

JOHN MORFORD. Johnson county. Remitted $200.00 of fine of $300.00 imposed at November term, 1899, for assault with intent to inflict great bodily injury. Remitted February 10, 1900, upon condition that remainder of fine and all costs are paid.

JOHN A. A. HERREN. Page county. Remitted fine of $300.00 imposed at the December term, 1899, for nuisance. February 20, 1900.

GEORGE R. GRAVES. Van Buren county. Remitted $200.00 of fine of $300.00 imposed at February term, 1893, for nuisance. March 30, 1900.

C. P. CUMMINGS. Madison county. Remitted fine of $300.00 imposed at February term, 1878, for selling intoxicating liquors. April 6, 1900.

JOHN LEAFGREN. Henry county. Remitted fine of $300.00 imposed at August term, 1894, for causing and continuing a nuisance. April 7, 1900.

FRANK LEVERMAN. Sioux county. Remitted $150.00 of fine of $300.00 imposed at the April term, 1890, for nuisance. April 21, 1900.

OSCAR F. STEDDAM. Mahaska county. Remitted fine of $100.00 imposed at the April term, 1899, for keeping a gambling house. May 29, 1900.

W. R. CAMPFIELD. Mahaska county. Remitted $138.10 of a fine of $150.00 imposed at the April term, 1899, for keeping a gambling house. Conditioned upon payment of balance of said fine and all costs. May 29, 1900.

W. P. CRAVEN. Shelby county. Remitted fine of $225.00 imposed at the November term, 1892, for assault with intent to do great bodily injury. June 4, 1900.

N. JACOBS. Sioux county. Remitted $200.00 of fine of $300.00 imposed at the April term, 1895, for nuisance. Conditioned upon the payment of the remaining $100.00 of said fine and all costs of prosecution. June 5, 1900.

MARTIN KOPETSKY. Johnson county. Remitted fine of $50.00 imposed at the September term, 1900, for selling intoxicating liquors contrary to law. July 20, 1900.

ED. N. PITNER. Montgomery county. Remitted fine of $300.00 imposed at the November term, 1896, for nuisance. August 16, 1900.

JOHN MCMANAMAN. Sioux county. Remitted $300 00 of fine of $500.00 imposed at the September term, 1897, for nuisance. Conditioned upon the payment of the remainder of said fine and costs. September 17, 1900.

D. D. DONAHUE. Jones county. Remitted fine of 300.00 imposed at the September term, 1900, for nuisance. October 27, 1900.

THOMAS WILLERTON. Fayette county. Remitted fine of $300.00 imposed at the October term, 1900, for nuisance. November 23, 1900.

THEODORE BUGGEMEYER. Henry county. Remitted fine of $400.00 imposed at March term, 1896, for nuisance. November 24, 1900.

H. S. ENGLAND. Mahaska county. Remitted fine of $600.00 imposed at the April term, 1891, for contempt. November 24, 1900.

CHARLES BERNSTEIN. Marshall county. Remitted sum of $26 40, being the amount of interest on a certain fine of $350.00, imposed at the October term, 1894, for nuisance, conditioned upon the payment of the principal of the fine of $350.00, and all costs. November 28, 1900.

NICK MOUSEL. Sioux county. Remitted $250.00 of fine of $400.00 imposed at the November term, 1891, for liquor nuisance. Conditioned upon the payment of the remainder ot said fine and all costs. December 17, 1900.

M. B. WIGGANS. Floyd county. Remitted fine of $500.00 imposed at the July term, 1894, for violation of an injunction. December 17, 1900.

JOHN F. SUMMITT. Iowa county. Remitted fine of $100.00 imposed at the March term, 1895, for selling intoxicating liquors. December 17, 1900.

FRANK GILCHRIST. Henry county. Remitted $25.00 of fine of $50.00 imposed at the March term, 1894, for keeping a gambling house. Conditioned upon the payment of the balance of fine and all costs. December 18, 1900.

JOHN H. BIESER. Sac county. Remitted $150.00 of fine of $300.00 imposed at August term. 1900, for liquor nuisance. Upon condition of payment of remainder of said fine and all costs of prosecution within thirty days from date of order. December 19, 1900.

BERT HAXTON. Hardin county. Remitted fine of $300.00 imposed at October term, 1900, for nuisance. January 5. 1901.

CHARLES CRILL. Mahaska county. Remitted fine of $100 00 imposed at April term, 1899, for keeping a gambling house. January 3, 1901.

WILLIAM J. DONNELLY. Bremer county Remitted fine of $300 00 imposed at Nov mber t-rm, 1896, for nuisance. January 23, 1901.

FRANK E. BRUBAKER Marion county. Remitted fine of $300.00 imposed at the December term, 1900, for nuisance. January 29, 1901.

JACOB AMBROSE. Black Hawk county. Remitted fine of $300 00 imposed at the September term, 1890, for nuisance. January 21, 1901.

KARL KRAUSE. Floyd county. Remitted fine of $100 00 imposed at the September term, 1896, for assault and battery. March 27, 1901.

H. W. SMITH. Hancock county. Remitted fine of $350.00 imposed at the February term, 1894, for liquor nuisance. April 3, 1901.

MIKE RICK. Jones county. Remitted fine of $300.00 imposed at September term, 1900, for liquor nuisance. April 15, 1901.

MARTIN QUALLY. Fayette county. Remitted fine of $300 00 imposed at December term, 1900, for nuisance. April 23, 1901.

FRANK CHESLEY. Jones county. Remitted fine of $100 00 imposed at the March term, 1901, for selling drugs without a license. April 7, 1901.

SYLVESTER GUTHRIE. Jasper county. Remitted fine of $300.00 imposed at the March term, 1891, for nuisance. April 30, 1901.

JAMES FOX. Appanoose county. Remitted $400.00 of fine of $500.00 imposed at October term, 1897, for nuisance, conditioned upon payment of remaining $100.00 of said fine. June 8, 1901.

HARRY HARRITT. Polk county. Remitted fine of $300.00, imposed at the November term, 1895, for nuisance. June 25, 1901.

THOMAS FROUD, JR. Appanoose county. Remitted amount of two fines aggregating $75.00, imposed at the October term, 1882, for selling intoxicating liquors. July 1, 1901.

JAMES MURDOCK. Jefferson county. Remitted fine of $50.00 imposed at the November term, 1900, for assault with intent to inflict great bodily injury. July 11, 1901.

D. L. JONES. Monroe county. Remitted fine of $300.00, imposed at October term, 1899, for nuisance. September 7, 1901.

JOHN LANGENFELDT. Shelby county. Remitted fine of $400.00 imposed at the March term, 1901, for contempt and violation of an injunction. October 28, 1901.

ED. SLOAN. Mahaska county. Remitted amount of four fines aggregat-

ing $2,200.00 imposed January 24, 1887, May 22, 1891, July 3, 1891, and August 26, 1891, for nuisance and contempt. November 20, 1901.

HOMER RAIRDON. Jasper county. Remitted $150.00 of fine of $300.00 imposed at the November term, 1891, for nuisance, conditioned upon the payment of the remainder of said fine and all costs of prosecution. December 19, 901.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY. Davis county. Remitted fine of $25.00 imposed at the August term, 1900, for offense of not keeping fences in repair. December 16, 1901.

ED. NOBLE. Marion county. Remitted fine of $300.00 imposed at October term, 1901, for nuisance. December 16, 1901.

HIRAM BRADY. Sac county. Remitted fine of $300.00 imposed at March term, 1898, for nuisance. December 18, 1901.

LEWIS BEARTHAL. Linn county. Remitted amount of three separate fines, aggregating $1,000.00 imposed at the October term, 1890, March term, 1891, and June term, 1891. December 20, 1901.

W. E. LAVERTEW. Warren county. Remitted fine of $375.00 imposed at the March term, 1896, for forgery. December 26, 1901.

WILLIAM COPPOCK. Cerro Gordo county. Remitted fine of $350.00 imposed at the May term, 1901, for nuisance. December 31, 1901.

JAMES L. WILSON. Van Buren county. Remitted fine of $50.00 imposed at October term, 1886. January 9, 1902, to take effect January 14, 1902.

W. I. BOGLE. Van Buren county. Remitted $257.10 of fine of $300.00 imposed at April term, 1900, for nuisance. Conditioned upon the payment of the remainder of said fine and all costs of prosecution. January 13, 1901.

REMISSION OF FORFEITURES AND JUDGMENTS.

W. W. HAWKINS and O. GORMAN. Linn county. Remitted $560.19 of judgment of $1,210.19 as sureties on bail-bond. Forfeiture declared January term, 1899. Remitted February 2, 1900.

MRS. PATRICK KAVANAUGH. Polk county. Canceled and set aside the forfeiture of a certain appearance bond made by Mrs. Patrick Kavanaugh as surety for one James Kavanaugh to abide the judgment of the district court of Polk county. Forfeiture declared at September term, 1899. Mrs. Patrick Kavanaugh only is released from liability by reason of said forfeiture. Granted January 29, 1901. No conditions imposed.

HENRY and CANDIS ACKERMAN. Cass county. Remitted forfeiture of $1,131.09, declared June 28, 1899. Order granted April 27, 1901. No conditions imposed.

THOMAS MULLIGAN. Scott county. Remitted, canceled and set aside a forfeiture of $300.00, imposed September 10, 1901, against said Thomas Mulligan, as surety on bail-bond of one Patrick Mulligan. October 12, 1901.

CONRAD HOFFMAN. Polk county. Remitted certain judgment and forfeiture in sum of $300.00 as surety on bail-bond of Martin Mier. Judgment and forfeiture declared at November term, 1892. Remitted January 1, 1902.

SUSPENSIONS.

WILLIAM URIE. Adams county. At the March term, 1896, was sentenced to the penitentiary for a term of five years for the offense of assault with intent to commit rape, this being his second offense. Suspended January 23, 1900, upon the recommendation of the county attorney, who says that the sentence is severe; that the jury, after being out twenty hours, returned a verdict of guilty, and recommended a sentence of not longer than two years; that the evidence upon which he was convicted was weak. A recommendation by Hon. W. O. Mitchell; letters expressing the belief that the sentence was too severe, received from the clerk, sheriff, recorder, and superintendent, and an ex-clerk of Adams county; recommendations by the Mayor of Corning and numerous citizens of the same county; a petition signed by the twelve jurors favored the suspension; and the report of the warden of the penitentiary showing that his conduct has been of the very best, and that he always discharged all duties intrusted to him faithfully; all furnish the reasons upon which this suspension was granted.

JOSEPH BROWN. Muscatine county. Age sixteen years. Convicted of the offense of breaking and entering, and sentenced to the county jail for period of thirty days. Suspension was granted January 12, 1900, in answer to petition signed by numerous persons; and in view of the fact that defendant was only sixteen years of age and had previously borne a good reputation; and the judge's expressed belief that Brown did not realize the enormity of the offense.

CARL BRIDGES. Muscatine county. Age fifteen years. Same as Brown.

CLARENCE KEILE. Polk county. Was sentenced at the March term, 1898, for five years, for larceny. Sentence was suspended January 19, 1900, upon recommendation of the judge and county attorney who say that the sentence was excessive, his attorney having recommended that the maximum sentence of the law be pronounced in his case, and that he be paroled, and thus given a chance to reform. Parole was revoked June 27, 1900.

ED. CONQUEST. Taylor county. At December term, 1898, sentenced to the penitentiary for the term of two years, for burglary, having stolen chickens. Sentence was suspended January 19, 1900, upon the recommendation of several of the county officers, including the county attorney, and because of his youth, he being only eighteen years of age, his previous good record and industry, and it being his first offense.

DAN. MORIARITY. Scott county. Sentenced at the September term, 1898, for three years, for the crime of larceny by embezzlement. He was released under suspension of sentence, January 22, 1900, and pardoned in full November 13, 1901. Petition signed by eleven of the trial jurors, and numerous

citizens of Scott county, together with the fact of his having a wife and two children and having previously borne a good reputation furnish the grounds upon which executive clemency was extended.

JOHN SALE. Johnson county. Was at the September term, 1896, sentenced to the penitentiary for a term of ten years, for the offense of rape. Sentence was suspended January 23, 1900, upon the recommendation of the judge and county attorney, and for the reason that executive clemency was extended in three similar cases.

S. W. HAMPTON. Appanoose county. At the August term, 1899, of the district court, was fined in the sum of $500.00 for maintaining a nuisance. Fine was suspended January 23, 1900, upon the recommendation of the county attorney and the anti-saloon league, upon the condition that he would abstain from further violation of the law.

EE. BURTON. Jasper county. Sentenced to the penitentiary for a term of three years. (On appeal, sentence was affirmed by the supreme court.) Suspended January 23, 1900. Executive clemency was recommended by both judge and county attorney, in view of the fact that defendant has served nearly the whole of his sentence. The judge writes thus: "In any event my judgment would be in favor of the state making an effort to win him back, even though the effort my fail." This suspension was revoked March 20, 1900, and Burton was returned to prison to serve the remainder of his sentence.

DAVID NISWANDER. Iowa county. Sentenced in January, 1898, for a term o two and one-half years for the offense of adultery. Suspended January 25, 1900, upon the recommendation of the judge and county attorney stating that defendant was at the point of death, having not over a month to live. The pe ition was joined in by many citizens and officers of the county.

C. E. MCCLOSKEY. Polk county. Sentenced to the penitentiary at the September term, 1898, for a term of four years for the offense of uttering forged instrument, he had passed a check raised from forty-two cents to ten dollars and forty-two cents. Suspended January 30, 1900, upon the recommendation of the judge and county attorney who stated that his wife and child were in destitute circumstances.

SARAH I. ANSBERRY. Audubon county. Convicted of the crime of adultery by the district court at the October term, 1899, and sentenced to the penitentiary for one year. Suspended February 3, 1900, in accordance with the desire of the injured wife, the petition of prominent citizens and the recommendation of the judge and county attorney.

WALTER NELSON. Polk county. January term, 1900, of the district court. Sentenced to the county jail for thirty days, for the offense of larceny. Upon the recommendation of the judge, because of reliable information furnished the authorities, and because his brother was lying at the point of death in Burlington, he was released under suspension of sentence February 5, 1900.

CLARENCE HOYT. Kossuth county. At the May term of the district court, 1897, sentenced to the penitentiary for five years for the offense of

assault with intent to commit rape. Sentence was suspended February 6, 1900, upon the recommendation of the county attorney, and showing made that Clarence Hoyt was only about fifteen years of age, weak physically, and probably influenced by others to commit the crime. Executive clemency was also urged by petition of the representative citizens of the county.

JOHN MCCLUSKY. Union county. Sentenced to serve two years in the penitentiary, for larceny, at the August term of the district court, 1898. Sentence was suspended February 6, 1900, upon the recommendation of the county attorney, acquiesced in by the judge, both being of the opinion that the evidence upon which conviction was made was such as to leave a question as to the guilt of defendant. Executive clemency was also recommended by the clerk, treasurer, superintendent, and the sheriff of Union county, and by many citizens through the medium of petition.

THOMAS FOLAN. Plymouth county. At the May term, 1898, of the district court, was sentenced, for the crime of larceny from the person, to serve a term of two years in the penitentiary. Suspension of sentence was granted February 1, 1900. The judge who pronounced sentence signed the petition recommending clemency, together with many prominent citizens. Defendant is forty years of age, has a wife and four children, and the crime committed while in a state of intoxication and probably at the instigation of others. This consideration, together with the fact that defendant turned states evidence with promise that he would escape conviction by so doing, furnish reasons for granting executive clemency.

ALONZO COX. Van Buren county. At the February term of the district court, 1899, sentenced to the penitentiary for the term of two years and fined in the sum of $100 for the offence of forgery. Suspension of the sentence of imprisonment was granted February 7, 1900, in answer to the petition of all the trial jurors, auditor, deputy auditor, and treasurer, and clerk of the county, and a large number of business men of Keosauqua. The county attorney strongly urged the granting of clemency, and the judge acquiesced in the same.

E. J. CHINGREN. Webster county. At the January term, 1897, of the district court, sentenced for three years, for obtaining property by false pretenses. Parole was granted February 7, 1900. The evidence in the case shows that defendant entered into a plan whereby one T. J. Converse was induced to purchase eighty acres of land in Pocahontas county, upon the recommendation made to him by defendant that other land shown him was the eighty acres intended to be conveyed, when in fact the lands purchased were proven to be a swamp, marsh, and overflowed lands. In a civil action plaintiff secured a judgment against defendant and the finding of the lower courts was affirmed on appeal to the supreme court. While there are petitions and letters on file in the executive office both for and against the exercise of executive clemency, the same is granted upon the recommendation of the presiding judge, most of the county officers of Pocahontas and Webster counties, and many of the business men of the vicinity; also of the county attorney who secured the indictment.

MARTIN MONSON. Winnebago county. Sentenced at the May term, 1899, to the penitentiary, for a term of two years, for assault with intent to

commit rape. Sentence was suspended February 12, 1900. The crime was committed during a drunken debauch at the home of prosecutrix. The county attorney in his recommendation for clemency, says he has serious doubt as to the guilt of defendant of the crime charged, and thinks that adultery was probably the proper charge. The previous character of the prosecuting witness, and of all parties concerned, tends to lessen the weight of their testimony. Suspension is granted upon the recommendation of the county attorney, many other county officers, and numerous citizens.

JOSEPH GREELEY. Buchanan county. At the December term of the district court, 1898, sentenced to serve two years in the penitentiary for burglary. Suspension granted February 15, 1900. County attorney recommends parole, for the reason that he believes "the ends of justice would be fully subserved." The trial judge also recommends parole, and in such recommendation is joined by numerous citizens.

MELVIN POLEN. Union county. Sentenced at the November term of the district court, 1898, to serve four years in the penitentiary for assault with intent to rob. Sentence was suspended February 20, 1900. Granted upon the recommendation of six of the trial jurors, all of the county officers, Hon. John Gibson, and many of the leading citizens of Union county. The trial judge writes: "If a suspension or pardon be granted, I would suggest that it be conditional."

SAMUEL BAGGS. Page county. At the February, 1899, term of the district court. Sentenced to the penitentiary for the term of sixteen months for the offense of cheating by false pretenses. Sentence was suspended February 20, 1900, upon the recommendation of numerous citizens of Clarinda, and of the county attorney. The latter says that defendant voluntarily furnished evidence tending to convict other guilty parties; that he believes sentence severe, and that executive clemency should be extended.

WILLIAM O. CALHOUN. Lucas county. At the October, 1899, term of the district court, fined in the sum of $300.00, or sentenced to imprisonment in the county jail for ninety days, for nuisance. The sentence relating to imprisonment is suspended February 26, 1900, upon the recommendation of the clerk of the district court, county treasurer, two members of the board of supervisors, the county attorney who assisted in the prosecution, sheriff, auditor, and numerous others, who believe the best interests of the community would be subserved thereby.

FRED THOMPSON. Polk county. Convicted at the January term of the district court, 1900, and sentenced to serve one year in the penitentiary for attempting to break and enter. Sentence was suspended February 21, 1900. Judge Prouty recommends the granting of parole, and writes thus: "Such an exercise of executive clemency I would not feel to be wholly misplaced, from the somewhat meager information I have of him." The county attorney also recommends parole, and says there are some good points in his favor. Suspension granted on these and other recommendations; and because it is not believed he is a hardened criminal. Suspension was revoked April 3, 1900.

FRANK JONES (*alias* Lester McCormick). Taylor county. At the September, 1899, term of the district court, convicted of burglary and sen-

tenced to the penitentiary for the term of three years. Sentence was suspended February 21, 1900, upon the recommendation of the county attorney showing that it was his first offense, and that he had been influenced to commit the same by other and more hardened criminals. The recommendation was also endorsed by Hon. F. L. Arthaud in a petition signed by numerous citizens of St. Joseph, Missouri, his former home, who testify as to his good character since boyhood up to the time of his conviction, is on file. Most of the county officers join in the recommendation for suspension.

C. C. HAYES. Linn county. At the May term, 1899, fined in the sum of $100 for assault with intent to commit great bodily injury. Suspension was granted February 28, 1900, upon the recommendation of many good and representative citizens of Cedar Rapids. The trial judge wires as follows: "No personal objection. Suspension is better than full pardon."

OLLIE BLAIR. Polk county, At the April term, 1896, of the district court, sentenced to the penitentiary for the term of eight years, for breaking and entering a railway car. Suspension of sentence was granted March 15, 1900, upon the recommendation of the judge and county attorney; and for the further reason that facts developed since trial give rise to doubt as to defendant's guilt. Parole revoked May 1, 1900.

AUGUST STROHBEEN. Scott county. At the April term, 1894, sentenced to serve ten years in the penitentiary, for the offense of rape. Sentence was suspended March 14, 1900, upon the petition of a large number of citizens; and a showing that the daughter of defendant was seriously ill, and the family in sore need of his assistance. It also appears from the evidence that at the time the offense is claimed to have been committed, the prosecuting witness was occupying a bed jointly with a girl of some twelve years of age, who was not awakened; neither were any of the persons sleeping on the same floor, thus tending to show that no great force was used in accomplishing the act. Whatever may be said as to the reprehensible conduct and immorality charged, there is some doubt as to the guilt of defendant. Such considerations, taken in connection with his previous good reputation, the fact of his having saved over half of his good time at the penitentiary, and the recommendation of numerous citizens and neighbors, including nine of the trial jurors, furnish reasons for the extension of executive clemency.

CHARLES STEVENSON. Pottawattamie county. At the January term, 1899, of the district court, sentenced to the penitentiary for two years for cheating by false pretenses. Sentence was suspended March 21, 1900, in answer to a petition signed by citizens of Pottawattamie county. The county attorney writes thus: "His parents are very good old people living in Council Bluffs, and will aid him in every way to lead a better life," and further states that he does not wish to stand in the man's way if he will "straighten up and be a good citizen." The judge says that he thinks that at the time the defendant pleaded guilty, there was some agreement as to sentence which he cannot recall. Suspension was revoked March 21, 1901.

E. D. RITCHEY, JR. Marshall county. At the April term of the district court, 1899, sentenced to the penitentiary for a term of three years, for the offense of obtaining money by false pretenses. Sentence was suspended

April 2, 1900, upon the recommendation of the judge and county attorney, who strongly urge the extension of executive clemency; and the recommendation is joined in by the party defrauded. It is shown that he is a young man of more than ordinary ability; that his parents are highly respectable; and that it was his first offense. Parole was granted upon the above showing and for the reason that it is believed that the defendant is thoroughly penitent and sincere.

Boss HILL. Polk county. At the January term, 1900, of the district court, sentenced to imprisonment in the county jail for six months, for the offense of assault with intent to commit great bodily injury. Suspension of sentence was granted April 2, 1900, because of the recommendation of the trial judge, who believes that the physical condition of the defendant as shown by the certificate of the attending physician and jailer, is such as to necessitate his removal in order to secure proper treatment.

HENRY DONALDSON. Winneshiek county. At the February term, 1897, sentenced to the penitentiary tor seven years, for the offense of robbery. Sentence suspended April 4, 1900, upon recommendation of the judge and county attorney; together with a petition signed by a hundred and eight leading citizens of Winneshiek county, including county treasurer, clerk of the courts, superintendent, supervisor, four ex-members of the genera assembly, city marshall, postmaster, alderman, and mayor. It is not believed that defendant intended to take the life of any one in committing the robbery, or that he realized the enormity of the offense. He had previously borne a good reputation, and was an industrious man; furthermore, friends interested in his welfare will assist him to regain his lost standing in society.

HARRY MOOTHART. Washington county. At the January term, 1899, sentenced to two and one-half years in the penitentiary, for administering a drug with intent to produce an abortion. Sentence suspended April 4, 1900. The evidence shows that the drug in question was sent by mail, twice administered without effect, no physical injury sustained; and it is further shown that the party taking the drug was arrested for the murder of her infant child, pleaded guilty to manslaughter and upon granting of the continuance in the case she was released upon her own recognizance and left the city. County attorney and judge recommend clemency.

FRANK AUSBORN. Woodbury county. Sentenced at the January term, 1897, to five years' imprisonment for robbery. Suspended April 5, 1900. Application for parole, accompanied by a petition signed by numerous citizens of the town of Smithland, who give evidence of the previous good character of the defendant, while a resident of the community, among whom are five of the trial jurors, who express a doubt as to his guilt of the crime charged. Letters are on file from the county attorney saying that he would not interpose to prevent parole being granted. Letters from the prison physician show that the prisoner is suffering from lung trouble, and fear is expressed that he will not live to serve out his full sentence. He was tried jointly with another for the same crime but he alone was convicted. A confession made by one, D. B. Stratton, is also on file, showing that Stratton made the assault; that defendant was not present, and had no knowledge of it. Same was revoked February 4, 1901.

DAVID EVANS. Appanoose county. Sentenced at the August, 1899, term of the district court, for two years for robbery. Suspended April 6, 1900, upon the recommendation of numerous representative citizens of the town of Mystic, where the crime was committed. Application for parole is endorsed by letters from the judge who tried, and the county attorney who prosecuted the case.

W. W. WYMORE. Mahaska county. Sentenced at the December, 1899, term to imprisonment for one year for forgery. Suspended April 11, 1900, upon petition for clemency, signed by many citizens of Mahaska county, accompanied by letter from defendant's physician, showing that he was suffering from mental disorder and was at times, irresponsible. The judge writes, recommending clemency, and says: "Inasmuch as there is doubt as to his mental condition at that time, I would recommend executive clemency and believe he ought to be pardoned." County attorney recommends parole on the probability that defendant is mentally irresponsible.

CORNELIUS MOELCHEN. Dubuque county. Sentenced at the October 1878, term for life, for the crime of murder in the first degree. All letters and papers on file in this case, together with proof of publication of notice of application for pardon, submitted to the Twenty-eighth General Assembly. Upon the recommendation of that body, suspension was granted, April 11, 1900.

DAVID FERRIS. Union county. Convicted at the September, 1893, term of the district court. Sentenced to twelve years in the penitentiary, for the crime of murder in the second degree. Crime was committed while under the influence of liquor. Application for parole is endorsed by numerous citizens, and by Hon. W. P. Hepburn, who thinks the punishment already received will prove as effective as a longer term. He has served five years of the sentence imposed. Application is also recommended by judge and county attorney. The latter writes: "The report that I have received respecting him, satisfies my mind that he is truly reformed."

JOE JACKSON. Plymouth county. Sentenced at November term, 1899, for two years, for larceny. Suspended April 14, 1900. It is shown that defendant was only fifteen years of age, that he had run away from his home in South Dakota, fallen into bad company; and that while he was under the influence of liquor the crime was committed. After his apprehension, and acting upon the advise of his partner in crime, he pleaded guilty, gave his age to the court as eighteen years, and left the impression that this was not his first offense. It is shown that his past life was spent at the home of his parents; that he had previously borne a good reputation; and that his name is not Jackson, but "Pauley." The judge recommends clemency, and says had he known at the time of the trial, that the boy was not sixteen and that it was his first offense he would not have sentenced him for over one year. There was also an affidavit of party convicted with Jackson, showing that he (Jackson) was not responsible for his acts at the time, and that he was influenced and coerced. Full pardon granted December 13, 1901.

ERASMUS BRUE. Marshall county. Sentenced at the April term, 1900, to one year in the county jail, for "desertion and seduction and marriage," sentence suspended April 21, 1900. Judge Burnham writes strongly urging

suspension of sentence at once; and the county attorney states that he is quite sure the young man now realizes fully the situation "and that he will carry out the terms of anything" that may be imposed upon him. Suspension granted on condition that he return and support his family. Suspension revoked March 26, 1901.

CHARLES WILSON. Floyd county. Sentenced at the November term, 1899, to imprisonment for larceny for nine months. Petition asking for clemency was signed by many of the best citizens of the community, and recommended by both the judge and county attorney. He was paroled upon the above recommendations, and for the further reason that it is shown that defendant has always borne a good reputation; had stood well in the community, and that the lesson that he has been taught will prove sufficient to guide him in the future.

WALTER CASE. Audubon county. Sentenced at the December term, 1894, to twelve years' imprisonment for murder in the second degree. Suspension of sentence was granted May 12, 1900. The crime for which defendant was convicted was committed by three parties. One, who struck a blow with a knife, was sentenced to twenty-two years in the penitentiary, the defendant to twelve years, and the other, who was convicted of manslaughter, to five years. The latter was released on parole nine months prior to the expiration of sentence. The county attorney who prosecuted the case is dead and Judge Thornell, who pronounced sentence, writes as follows: "I would pay a good deal of attention to his conduct since his confinement, and to what the people of Audubon county say about the matter." The warden reports his grade record good, and the people of Audubon have submitted a petition in behalf of defendant, signed by many good and representative citizens, as well as by eleven of the trial jurors.

WILLIAM BOONE. Johnson county. Sentenced at the May term, 1899, to imprisonment for one year for the crime of assault with intent to commit manslaughter. Temporary suspension granted for sixty days, May 21, 1900, that time may be had for the defendant to make a showing for executive clemency. It is further understood that nothing in the order of suspension shall be so construed as to release the sureties on appearance bond. See same case later.

EDWARD BEDFORD. Butler county. Convicted at the May term, 1900, and sentenced to imprisonment for six months in the penitentiary for larceny. Suspended May 28, 1900, upon the recommendation of the judge and county attorney that he be paroled before commitment; and upon the further showing that he is a young man who had always borne a good reputation, and in order that he may be saved the disgrace of being placed behind prison walls and be helped to regain his lost position in society. Suspension revoked November 20, 1900.

FRED HANSEN. Pottawattamie county. Sentenced at the May term, 1900, to the penitentiary for five years, for the offense of burglary. Judge Walter I. Smith and county attorney Killpack, write thus: "He is only twenty-two years of age, and it seems that in this case the ends of justice will probably be better served by having the defendant paroled under the conditions mentioned by you in your official communication some time ago,

than by compelling him to serve his time in the penitentiary." Suspension was granted before commitment. Parole revoked August 18, 1900.

CHRISTIAN JAGER. Webster county. Sentenced at August term, 1898, to imprisonment for three years, for robbery. Suspended May 29, 1900. The crime was committed while under the influence of liquor and in the company of bad associates. There are facts showing that he did not need the money. Clemency is strongly recommended by his former employer, who offers to reinstate him in his former position of music salesman. Recommendation is also endorsed by the judge who pronounced sentence, and by the county attorney who prosecuted. The latter writes thus: "I am inclined to think that a pardon could safely be extended in this case, and that Jager would become a good citizen in the community." Prisoner was afterwards, Nov. 30, 1901, pardoned in full.

W. H. WILBUR. Clinton county. Sentenced at the April, 1899, term, for four years, for obtaining money by false pretenses. Suspended June 6, 1900. Facts have been brought out since sentence was pronounced that tend to show that certain rumors, at the time of trial, caused the judge to pronounce a severer sentence than he otherwise would have done in a like case. The judge now recommends parole at the end of eighteen months, as does county attorney and cashier of the bank that was defrauded. There are also many apparently mitigating circumstances.

A. L. HERRINGTON. Webster county. Sentenced at the August, 1897, term, to imprisonment for five years for the offense of incest. Suspended June 7, 1900, on following showing: Petition signed by numerous citizens of the community where the crime was committed; recommendations by county attorney; and by the judge, who says, had he known all the facts that have since developed, sentence would have been less severe; and the further fact that defendant is nearly blind.

FRANK RIFE. Clarke county. Sentenced at September, 1898, term to three years imprisonment for the offense of breaking and entering. Paroled June 7, 1900, because of physical conditions. Defendant was a young man who had never before been convicted of crime. The county attorney who prosecuted the case acquiesced in the extension of clemency, which is granted in order that the young man may have an opportunity to regain his former standing in life. Suspension revoked October 6, 1900.

CLAUDE J. DEVOY. Woodbury county. Sentenced at the January term, 1898, for five years for the offense of larceny from the person. Suspended June 8, 1900. Two others were implicated in the same crime who were not convicted. Clemency is recommended by strong petition, also by judge who pronounced sentence, and by prosecuting attorney. The latter thinks the sentence somewhat severe and states that the defendant is above the average in intelligence. The crime was probably committed while under the influence of liquor; and it is believed that prisoner now intends to lead a better life, if given a chance. Parole granted upon the above showing.

O. R. BRUCE. Linn county. Convicted at January, 1900, term. Sentenced to serve one year for forgery. Suspended June 9, 1900, upon the grounds that defendant is young, and not a hardened criminal, this being his first offense. Parole is also recommended by the judge who sentenced

him, and by the present county attorney, and by the county attorney who prosecuted the case. Revoked November 20, 1901.

FRANK KLONY. Polk county. Sentenced November term, 1897, for ten years for murder in second degree. Suspended June 9, 1900. Petition signed by R. P. Clarkson, Rev. Joseph F. Nugent, setting forth details of the crime, and showing mitigating circumstances connected therewith. The county attorney says: "Owing to the fact that defendant is a Russian and imported into the country for the purpose of working in the mines where the miners were on a strike, it is possible that there may have been some prejudice against him." Judge Conrad, who pronounced sentence says: "I would recommend the extension of executive clemency, that is, I would recommend that he be released at once on condition that he abstain entirely from the use of liquor. I am satisfied that if kept from the use of liquor he will be a quiet, peaceable, inoffensive citizen." The conduct of defendant, while in prison, was excellent, and he was apparently suffering both mentally and physically, on account of his crime and imprisonment. Upon this and other showing equally strong, parole was granted.

F. P. COOPER. Madison county. Sentenced at the February term, 1893, for eighteen months, for the offense of obtaining property by false pretenses. Suspended July 1, 1900. While being conveyed to the penitentiary defendant escaped and was not apprehended for nearly eight years. The county attorney of Wayne county, where defendant lived, strongly urges clemency. Numerous letters are on file from influential and respected citizens, from various places where defendant had previously resided, showing his previous good character, and urging clemency. Moreover, prisoner has already suffered greatly, and the offense of which he was convicted occasioned only slight loss to anyone. Revoked September 25, 1901.

OTIS SHANK. Linn county. Sentenced at January term, 1900, for nine months, for the offense of assisting prisoners to escape. Suspended June 11, 1900, upon recommendation of judge and county attorney, who feel that by imposing the usual conditions of parole upon him, greater strength may be had and more good accomplished than by further confinement. Revoked August 1, 1901.

LOUIS WINEKE. Tama county. Convicted May term, 1900. Fined $300 with an alternative of thirty-five days in jail, for nuisance. Suspension of sentence as to imprisonment, granted upon the recommendation of county officers, including members of board of supervisors of Tama county. The county attorney writes that defendant furnished evidence leading to the conviction of other parties, and he strongly urges clemency. The defendant promises to strictly observe the law in the future and live an honest, upright, and industrious life.

THOMAS L. JONES. Lucas county. Sentenced at August term, 1898, to four years imprisonment for the offense of robbery. Suspended June 11, 1900, upon the recommendation of many representative and respectable citizens of Lucas county, including the city officials of the town of Lucas, the home of defendant, the sheriff, ex-senator H. L. Byers, the county attorney, and school superintendent of town of Lucas. It is shown that this was his first offense, that he was a hard worker, and not naturally of a violent dispo-

sition, but addicted to drink, and easily influenced by evil associates. Sheriff Manning writes that he has visited Jones in the prison, and believes him to be a reformed man, and that he will be able, if released, to break away from his old associates and habits, and lead a better life. Revoked June 29, 1901.

FRED HASS, JR. Hardin county. Sentenced at the August term, 1899, to three years imprisonment for uttering forged instrument. Suspended July 3, 1901. A petition signed by many citizens and most of the county officers of Hardin county, including county attorney, asks for clemency in this case. Judge S. M. Weaver writes that Hass is not naturally bad, and says further: "I have hopes that his experience already had and the restraining influence of the conditions attached to his release, will serve to keep him from further violation of the law."

ALFRED KEASLING. Keokuk county. Sentenced at the February term, 1900, to six months in the county jail for misdemeanor. Suspended July 3, 1900, upon recommendation of both judge and county attorney, and in answer to petition of the citizens of the county in which the offense was committed.

Pardoned in full October 28, 1901.

FRANK BOOTS. Jones county: Sentenced at September term, 1897, to four years imprisonment for the offense of larceny. Suspended July 6, 1900. The petition for parole is signed by numerous citizens of the county, and indorsed by the sheriff, the county auditor, and the county attorney who prosecuted. Judge Remley writes that sentence was made somewhat severe in order that a warning might be given to others in the community, who were suspected of the same crime, and clemency is recommended to him on the usual conditions.

BERT BOOTS. Jones county. Sentenced at September term, 1897, to four years imprisonment for the offense of larceny. Suspended July 6, 1900. Same recommendations apply in this case as in that of Frank Boots above; both being convicted of the same offense and at the same time.

CHARLES CONNORS. Linn county. Sentenced at June term 1900 for one year for the offense of larceny from a building in the night time. Suspended July 10, 1900, before committment, upon the recommendation of the judge and county attorney, W. O. Clemans, who wrote in this connection: "Young Connors is a boy only seventeen years old, and while he is a stranger to me, and to this community, I am satisfied that he is not given to crime." It was further understood by the judge imposing sentence that application for parole would be made and strongly urged.

Revoked August 28, 1900.

ED. GILBERT. Polk county. Sentenced at the March term, 1900, to serve five months in jail, for the offense of larceny from a building. Suspended July 11, 1900, upon the joint recommendation of the prosecuting attorney and the judge who passed sentence. The crime was a trivial one; and defendant has a wife who is dependent upon him for support.

FREDERICK STAHLEY. Louisa county. Sentenced at the March term, 1899, to three years imprisonment for the crime of incest. Suspended July

17, 1900. Petition of unusual strength is on file signed by one hundred and sixty-seven of the residents of the county where the crime was committed, showing that defendant is now about fifty-five years old; that he has suffered greatly: and that he had always borne a good reputation prior to the time of committing the crime. Many of the county officers have indorsed the petition and recommended clemency. Parole granted in compliance with the request of the petition.

JOHN CARMAN. Floyd county. Sentenced at the November term, 1899, to imprisonment for the term of one year, for the offense of larceny. Suspended July 17, 1900, upon the recommendation of many citizens of the town of Rockford, that he be paroled under usual conditions, which is concurred in by the judge who pronounced sentence, and by the county attorney who secured the conviction. This was defendant's first offense, and he has a family dependent upon him for support. Pardoned in full September 11, 1901.

GEORGE MERRIFIELD. Washington county. Sentenced at the January term, 1893, for ten years imprisonment for the offense of burglary. Suspended June 9, 1900. Judge who pronounced sentence writes under date of May 2, 1900, that he now thinks the sentence he pronounced was severe, in view of information at hand since that time, and recommends clemency. County attorney makes the same recommendation, and says he would favor a lighter sentence. His prison record has been good.

A. E. PLATT. Fayette county. Fined at the June term, 1900, in the sum of $300 and costs, for maintaining a nuisance. Suspension so far as confinement is concerned, granted July 21, 1900, upon the promise of defendant to cease from further violation of the law; and upon the recommendations of the county attorney, clerk of court, treasurer, auditor, sheriff, recorder. and board of supervisors of Fayette county; and other representative citizens of the county in which the offense was committed.

JAMES BEEMAN. Polk county. Sentenced to fifteen days imprisonment in the county jail, by the judge of the police court in the city of Des Moines, for disturbing a religious gathering. Suspended July 21, 1900. The petition is signed by the pastor of the church where the offense was committed, and several members of the congregation and Sunday-school, and indorsed by judge that pronounced sentence.

FRANK KING. Delaware county. Sentenced at October term, 1896, to seven years imprisonment for the offense of burglary. Suspended July 27, 1900. County attorney writes: "I believe a parole in this case would be just and right." Judge who sentenced King asks that clemency be extended and says: "It is thought a parole will result in sending him out into the world, prove a benefit to him, and no injury to the public." Defendant's conduct while in prison has been good and he seems to be penitent. Moreover, he has been offered assistance by interested friends, if released. Parole revoked August 10, 1901.

CHARLES H. DAVIS. Jasper county. Sentenced at the December term, 1898 for two years for the offense of burglary. Suspended July 27, 1900. Clemency is recommended by the judge who sentenced and by the county attorney who prosecuted. Affidavits are on file showing that he was acting

by direction of one member of the family of the prosecuting witness. Clemency is also recommended by petition, and numerous letters from people who knew prisoner prior to his conviction.

A. W. RUSSELL. Fayette county. Convicted at June term, 1900, and fined $300.00 for maintaining a nuisance. Suspension so far as imprisonment is concerned, granted July 27, 1900, upon the recommendations of the judge and county attorney, sheriff, clerk, treasurer, recorder, auditor, and board of supervisors of Fayette county, together with many citizens of the community in which the offense was committed.

IRA H. STUBBS. Warren county. Sentenced at August term, 1898, to two and one-half years, for obtaining by false representations and pretenses, with intent to defraud, a signature to a written instrument, the false making of which would be punished as forgery. Suspended July 28, 1900. Stubbs was one of two parties convicted; the other receiving a jail sentence of nine months. It is represented, however, that both were equally guilty. The judge who pronounced sentence does not oppose clemency and the county attorney who prosecuted is of the opinion that the sentence was sufficiently severe. Parole is granted in answer to a petition signed by numerous residents of Warren and Polk counties, in the belief that defendant intends to lead a better life.

HARTFORD D. REED. Adams county. Sentenced at January term, 1898, for five years for the offense of assault with intent to commit rape. Suspended June 9, 1900. The petition on file in this case for clemency is an exceedingly strong one, and is endorsed by a majority of the trial jurors, and by the county attorney who assisted in the prosecution. It is shown, by facts which have developed since the conviction was had, that the character of the prosecuting witness was loose, if not really bad. The county attorney and judge also recommend clemency, in the belief that the sentence may have been severe. Recommendation is endorsed by Hon. C. D. Crouse, a member of the general assembly.

CLAUDE FRITZ. Tama county. Sentenced at May term, 1900. Fined $300.00 or to be imprisoned ninety-five days in jail. Suspended, as to the confinement, August 3, 1900, upon the recommendation of judge and county attorney; and for the further reason that defendant was an employe and gave information before the grand jury that led to, or assisted in, the conviction of the other guilty parties.

WILLIAM P. ROYCE. Woodbury county. Sentenced at the March term, 1896, to seventeen years imprisonment, for murder in the second degree. Petition for clemency is signed by many of the best citizens of Sioux City, including nearly all the county and city officials. The facts shown in the petition are: that prisoner was an excessive user of cigarettes and cocaine; that at the time the crime was committed he was probably not responsible for his acts; that the person killed was a woman much older than himself and of bad reputation; that he was infatuated with her, and that she jilted him after securing his money, which fact led to the shooting. It is shown that since his confinement he has changed for the better, has learned to run an engine, and is a model prisoner. His family is respected, and his mother, who is sixty-five years of age and growing feeble, desires to see her son once

more free. It is on her account that Judge Ladd recommends clemency. County Attorney Hallam joins in the request for parole.

A. C. OGBORN. Mahaska county. Sentenced at the April term, 1900, to six months' imprisonment for the offense of adultry. Suspended August 13, 1900. Parole is strongly recommended by the trial judge and county attorney, and by letters from citizens of Mahaska county. Pardoned in full September 11, 1901.

JOHN CONLON. Palo Alto county. Sentenced at March term, 1897, to ten years' imprisonment for larceny from the person. Suspended August 13, 1900. Hon. William B. Quarton, the judge who pronounced sentence, says the sentence was made severe because it was his second offense. He further states that Conlon has a family of a wife and five children; that he is a good stone-cutter and could easily support and educate them, which he has promised to do; and that he has the reputation of being proud of his word. For these reasons he recommends parole upon conditions requiring fulfillment of promises. Revoked February 20, 1901.

OTTO BREEDEN. Jackson county. Sentenced at January term, 1898, for four years for larceny. Suspended August 13, 1900. Petitions and letters from prominent citizens of Jackson county urge clemency. The county attorney who prosecuted the case is dead. The present county attorney and the judge who passed sentence, recommend parole.

E. M. ROSETTA. Chickasaw county. Convicted at May term, 1898, and sentenced for three years for burglary. The report of attending physician shows that defendant is incapacited for work and pronounces his disability incurable. The warden recommends parole for the reasons set out in the doctor's certificate. Pardoned in full October 5, 1901.

L. H. HILL, *alias* E. R. MORTON. Lee county. Sentenced at the May term, 1896, on two counts: cheating by false pretenses, and robbery. It is shown that defendant has a wife whose mind has become unbalanced by reason of her husband's conviction, and the troubles incident to supporting the family, and that defendant suffered a physical injury while at work in the penitentiary. Moreover, the judge, county attorney, and Hon. S. T. Menhall recommend clemency.

JOHN HOGAN. Polk county. Sentenced at October term, 1896, to seven years for the offense of forgery. Suspended August 22, 1900, upon the showing of his mental and physical condition. The record shows that he was transferred from Fort Madison to Anamosa, thence to the insane hospital at Independence; and the report of the physician that he is insane, and though harmless is probably incurable. Physician further states that he could safely be released and allowed to go at large, if some one were to watch him. None of the usual conditions are imposed in the way of monthly reports, etc., to this suspension.

MYRON B. SPENCER. Woodbury county. Sentenced at the October term, 1899, for four years for embezzlement. Suspended August 24, 1900. Letters asking clemency are signed by the most influential and respected citizens of Sioux City, and endorsed by county attorney and attorney who assisted in the prosecution, as well as by many of the county and city officials.

Employment was promised him as soon as he secured his release, and great interest is manifested in his future welfare by some of the leading business men of Sioux City. County attorney Hallam writes: "I am inclined to think under all the cirsumstances he has been punished enough." The previous good character of defendant is shown. The trial judge concurs in the recommendation for parole.

WILLIAM LEVINSON. Sioux county. Sentenced at the February term, 1900, for nine months, for larceny. Suspended August 24, 1900. The county attorney recommends suspension, as Levison served sixty days in jail before commitment to the penitentiary. Trial judge acquiesced in the extension of clemency. Numerous letters are on file from citizens of Sioux county urging that parole be granted.

FRANK DAVIS. Clinton county. Sentenced at January term, 1891, to seventeen years for murder in the second degree. Suspended August 24, 1900. The crime was the result of a row in a saloon, in which the proprietor was killed. Judge writes: "I am afraid I have been obdurate in heretofore refusing to recommend Mr. Davis' parole, and will be pleased if you will give the matter immediate and favorable consideration." The county attorney who prosecuted the case is dead. Numerous citizens of the community in which the crime was committed sign the petition asking for clemency.

JAMES HAZLETT. Monroe county. Sentenced at January term, 1897, for five years for the crime of manslaughter. Suspended August 24, 1900. The petition in this case is a very strong one, being numerously signed, and indorsed by ten of the trial jurors. County attorney recommends parole and his recommendation is concurred in by the judge who passed sentence. Defendant was convicted jointly with another and it is shown that they were both young men, and it is quite probable they did not intend serious injury to the party killed, but only intended to administer a threshing.

WILLIAM FRANKLIN. Monroe county. Sentenced at January term, 1897, to five years for manslaughter. Suspended August 14, 1900. Same recommendations as in the case of James Hazlett above, and for same reasons, he being the partner of Hazlett in crime.

DAVID GUSLER. Guthrie county. Sentenced at February term, 1900, to eighteen months, for larceny. Suspended August 24, 1900. The circumstances of the crime are as follows: Gusler found a pocket book on the streets of Stuart, containing about $180.00. He spent $41.03 of the money, claiming that he did not know the owner, or that he was committing a crime as defined by section 4839 of the code. Petition further states that he is a young man of about twenty-eight years of age; has a wife and child who are entirely dependent upon him for support, and who will be in destitute circumstances during the winter, unless they have his aid. Petition is signed by many respected citizens of Guthrie county, among them being Hon. Nate Wright, representative from that county. Friends of the defendant have offered to furnish employment if he is released. Clemency is also recommended by the judge and county attorney. Pardoned in full July 31, 1901.

JOHN BOESEN. Sioux county. Sentenced at April term, 1900, for twenty years, for murder in the second pegree, the victim being his father.

It is shown that he was merely the instigator, not the perpetrator of the crime. His younger brother was advised to take the gun, go out into the field where he would meet his father, tell him he was going to hunt gophers, and after he had passed him to turn and shoot him. This was done. The wife of the deceased was also convicted. A doubt was raised at the time of trial as to whether defendant, or the wife of deceased, was the guilty party. The judge and county attorney differ in their opinion regarding the matter. Clemency is recommended by petition numerously signed, and by letters from many citizens of Orange City, and the same is concurred in by the judge before whom the case was tried, and the county attorney who secured conviction. Defendant's prison record has been of the best. Parole is granted on this showing, the other defendants in this case having been previously pardoned or their sentence expired. Pardoned in full September 24, 1901.

WILLIAM DUNTON. Scott county. Sentenced at November term, 1893, for robbery, to imprisonment for eleven and one-half years. Suspended August 24, 1900, upon the following showing: Judge and county attorney recommend parole; warden reports his prison conduct good; if he were compelled to serve his full sentence he would be released in the winter, when it might be hard for him to secure a position. It is therefore deemed best to give him an opportunity to go to work and make an honest living, and to regain his lost position in society. Suspended without the usual restrictions.

S. P. HARDY. Warren county. Sentenced at January term, 1900, for nine months, for forgery. Suspended August 27, 1900. Clemency in this case is strongly urged by petition, signed by numerous citizens of the county, and neighbors of defendant, who testify to his former good character. The judge and county attorney recommend clemency, as does Eli Manning, sheriff of Lucas county, from whom defendant had rented a farm, and who testifies to his honesty and industry at that time.

FRANK HOGAN. Des Moines county. Sentenced at January term, 1896, for four years, for the offense of breaking and entering a building with intent to commit larceny; and to three years on second count, for same offense. Suspended August 31, 1900, because of a misfortune he met with while carrying a heavy load of iron, while performing his duty at the prison, by which he sustained serious and incurable injuries, and is now a cripple. Suspension when offered was refused and papers returned and canceled September 3, 1900.

ROBERT DURKIN. Wapello county. Sentenced at April term, 1898, for three years and six months, for burglary. Suspended September 1, 1900. The trial judge makes recommendations, in which it is shown that the prosecuting witness favors parole, and that inducement was held out to defendant at the trial to plead guilty, under promise that influence would be used in his behalf by the prosecution to secure a lighter sentence than he received; and for the further reason that he was not actually present at the time the offense was committed, and received no part of the spoils. William Pinkerton, who collected the evidence against the gang that perpetrated the robbery, writes that the case against Durkin was very weak, and if he had not pleaded guilty he might not have been convicted; and he further states

that he urged him to plead guilty, and he now asks that he be released. The county attorney recommends parole.

THOMAS TUTTLE. Lucas county. Sentenced at the April term, 1900, for six years, for assault with intent to commit murder. Suspended September 2, 1900, in answer to petition of county attorney who prosecuted, the party assaulted, most of the county officers, and many citizens of the county. He was a young man about twenty years old, and, at the time of conviction, turned state's evidence and assisted in the conviction of the other guilty parties. On these grounds the judge who pronounced sentence also recommends parole.

LEVI SIMMERMAN. Appanoose county. Sentenced at the April term, 1899, for two years for larceny. Suspended September 4, 1900, in answer to strong petition of the representative citizens, in hope of reformation of defendant, and on the recommendation of the judge and county attorney.

H. J. PRESTON. Louisa county. Sentenced at the September term, 1898, for four years for manslaughter. Suspended September 4, 1900, upon the recommendation of the judge, county attorney, and numerous citizens familiar with the facts. It is further shown that the crime was committed under great provocation; that his children are dependent upon the county for support; that he had heretofore been an industrious man, and that he would support his family if released.

J. D. BENNETT. Boone county. Sentenced at the October term, 1893, for fifteen years for rape. Suspended September 7, 1900. There are letters on file showing that there is room for doubt as to his guilt: that it might have been a case of mistaken identity, and that he had previously borne a good reputation and was respected in the county. There is also a petition on file asking clemency. The judge and county attorney recommend parole.

ABE SANDERS. Clinton county. Sentenced at the April term, 1899, for five years for burglary. Suspended September 4, 1900. He was only seventeen years old at the time of conviction. It was his first offense, and his ife since childhood has been attended with hardships, there being no one who manifested enough interest in him to assist him. County attorney writes thus: "There is no doubt but what he was sentenced mainly upon the reputation of his family, instead of upon the enormity of the offense." And he adds further: "I have looked over the situation very carefully, thoughtfully, and I believe conscientiously, and I most heartily recommend that he be paroled and given a chance to redeem himself." Judge who pronounced sentence writes that he cannot remember the case, and therefore makes no recommendation. Letters from sheriff and others strongly urge clemency.

ROBERT SOUARD. Buchanan county. Sentenced at the February term, 1898, for fifteen years for burglary. Suspended September 4, 1900. The judge who passed sentence is now of unsound mind, and unable to make recommendation. The county attorney who prosecuted the case says that another who was convicted at the same time received only seven and one half years, and that he believes he was equally guilty; and that on account of Souard being colored and the other party white there was strong feeling against the former, and that he recommends clemency for the further fact that the sentence was too severe. The present county attorney recommends

clemency. There is also a petition in the case to the same effect, as well as numerous letters.

Revoked November 7, 1901.

GILBERT KANNOVER. Jefferson county. Sentenced at the August term, 1900, for one year for larceny. Suspended September 17, 1900, before commitment, upon the following showing and statement of facts made by the county attorney, who recommends clemency: Defendant is a boy fifteen years old, and this is probably his first offense. He has never denied his guilt, and when he was released on bail returned to his home in another county, and when called upon to return for trial did so promptly. His parents report that while at home awaiting trial he seemed to desire to rectify his error; was industrious and obedient. The judge who passed sentence joins in the recommendation for clemency.

JOHN ROACH. Sac county. Sentenced at January term, 1900, for eighteen months for burglary. Suspended September 17, 1900. It is shown that defendant was in the employ of the Illinois Central Railway Company; and was traveling on a pass; that he had been drinking, boarded the wrong train, and was put off by the conductor at a small station in Sac county. It was a very cold night and the agent had closed the station; defendant, in opening the window to get in to keep warm, broke a pane of glass. He was found in the waiting room by the stove, but he had taken nothing. County attorney and judge join in a letter recommending clemency, and say: "We have learned something of the man since his sentence, and find that he has been a straightforward, hard-working, and trusty fellow, and believe he can be safely paroled without objection on the part of the people who urged his prosecution."

A. J. BENHAM. Franklin county. Sentenced at March term, 1895, for fifteen years for offense of robbery, and assault with intent to rob, being twelve years on one count and three years on the other. Suspended September 29, 1900. It is shown that there were four parties to the offense, two being brothers of Benham, who received like sentances: and one a brother-in law, who received twelve years, and was paroled. Clemency is recommended by strong petition of representative citizens, by the judge who pronounced sentence, and by the county attorney who prosecuted the case. Notice that application for parole would be considered, was published, in order that objection, if any, might be submitted.

F. W. BENHAM. Franklin county. Sentenced at the March term, 1895, for fifteen years for robbery, and attempt to rob. Suspended September 29, 1900, upon the same grounds as in the case of A. J. Benham above.

E. A. BENHAM. Franklin county. Sentenced at March term, 1895, for fifteen years for robbery, and attempt to rob. Suspended September 29, 1900, upon same recommendation and petition, and for same reasons as in the cases of A. J. and F. W. Benham, above.

EARL LAKE. Carroll county. Sentenced at the September term, 1900, for eighteen months for the offense of grand larceny. Suspended Octobr 1, 1900, before commitment, upon the recommendation of the judge and county attorney, accompanied by a petition signed by numerous citizens of Carroll

county, and upon the request of all the grand jurors who returned the indictment.

WILLIAM E. HOCH. Pottawattamie county. Sentenced at the September term, 1900, for six months for cheating by false pretenses. Suspended October 12, 1900. Parole was granted before commitment, it being shown that the prosecuting witness did not desire to press the case against defendant; that he had previously been a good, reputable citizen, and that liquor was probably the cause of his present difficulty. There is also a petition on file signed by numerous citizens, the county attorney, sheriff, and judge recommending parole.

WILLIAN BOONE. Johnson county. Sentenced at May term, 1900, for one year for the offense of assault with intent to commit manslaughter. Suspended November 8, 1900. Letters are on file in this case from a large number of the representative citizens of Iowa City, the home of Boone, showing that the offense was committed while terribly enraged, and perhaps slightly under the influence of liquor; that he is not naturally of a criminal or vicious nature; that he is a hard worker, and has always stood well in the community. The judge and county attorney do not oppose his being paroled. It is shown that the case was appealed to the supreme court, but was not reviewed because of an error in the transcript of evidence. There is also a petition in this case, signed by nearly all the county officials, city officials, members of the bar of Iowa City, and numerous respected citizens of Johnson county.

Pardoned in full December 28, 1901.

RICHARD ISHMAEL. Fayette county. Sentenced at October term, 1900, to pay a fine of $300.00, for nuisance. Suspension so far as imprisonment is concerned, granted November 16, 1900, upon the recommendation of numerous citizens of the town of Wadena, where the offense was committed, the board of supervisors, the county attorney, auditor, treasurer, recorder, clerk and sheriff of Fayette county.

WILLIAM SELLECK. Polk county. Sentenced at November term, 1897, for six years, for breaking and entering a building. Suspended November 23, 1900, upon the recommendation of the judge who pronounced sentence, the sheriff of the county at the time of trial, and numerous citizens familiar with the facts. Same is acquiesced in by county attorney.

REUBEN DOBSON. Chickasaw county. Sentenced at November term, 1900, for six months for forgery. Suspended November 23, 1900, upon the recommendation of the judge and county attorney, who indorse petition signed by most, if not all, of the county officers and many good and reliable citizens of the community. It is also shown that in 1894 defendant was adjudged insane, and committed to hospital for treatment.

J. W. YOUNG. Page county. Sentenced October term, 1900, for three years for breaking and entering. Suspended November 23, 1900, upon the recommendation of judge and county attorney, before commitment. The latter recommended parole before sentence was passed, and this fact was taken into consideration by the judge in passing sentence; making the sen-

tence a great deal severer than it would have been had defendant been expected to serve out the same.

THOMAS WEAVER. Page county. Sentenced at October term, 1900, for three years for offense of breaking and entering. Suspended November 23, 1900, before commitment, for the same reason as set out in the case of J. W. Young, above. Weaver and Young were connected with the same crime, pleaded guilty at the same time, and received the same sentence.

JACOB DILL. Des Moines county. Sentenced at the January term, 1899, for five years on two separate counts, viz.: manslaughter and attempt to commit manslaughter. Suspended November 24, 1900. It is shown that he had always been a sober and industrious man prior to the time of his trouble; that he was being abused when he struck the fatal blow, and that the injured party did not die until nearly eight months thereafter There is also a remonstrance filed, denying these statements; but the petition for clemency is signed and recommended by many respected and representative citizens of the community, including Hon. Thomas Hodge; and it is also endorsed by letters from the trial judge, who says that defendant appeared to be dull and poorly educated.

FRANK SHERCLIFFE. Harrison county. Sentenced at the September term, 1893, for seventeen years for the offense of robbery, with intent to murder if resisted. Suspended November 28, 1900, upon the recommendation of the county attorney, who prosecuted, who expresses a doubt as to his guilt. The sheriff who held office at the time of trial is convinced of his innocence, as are many others who claim to have known him prior to his conviction.

Parole revoked December 28, 1901.

W. C. NELSON. Tama county. Sentenced at the December term, 1900, for one year for grand larceny. Suspended December 17, 1900, before commitment upon recommendations signed by judge and county attorney jointly, who feel that it would be better if defendant were allowed to make another trial before suffering the disgrace of imprisonment in the penitentiary. He is a young man, and several letters are filed from responsible parties who have known him for many years, testifying to his good character.

WILLIAM E. SCHULTZ. Ida county. Sentenced at November term, 1900, to three months in jail for the offense of larceny from a store in the day time. Suspended December 17, 1900, upon the recommendations of the judge and county attorney, who state that defendant is a drunkard, and was intoxicated at the time he stole the property, the same being of the value of about $15.00, and they further state, "that to punish him will not have as much effect as to parole him."

WILLIAM BREWSTER. Sac county. Sentenced at the August term, 1900, to a fine of $150.00 or to one hundred and fifty days in jail for nuisance. Suspended so far as imprisonment is concerned, December 17, 1900, upon the recommendation of judge and county attorney, who write thus: "If paroled during good behavior the fact of an unsatisfied sentence hanging over him will prove all that is necessary to deter him from further violation of said law and will enable him to care for his wife and child."

NOBLE CASTILE. Scott county. Sentenced at September term, 1900, to five years for larceny from the person. Suspended December 18, 1900. The judge writes: "I sentenced him to five years' imprisonment for a small theft of some sort. It was too severe a sentence. I had a parole in mind at the time." Later the same judge writes regarding parole: "I think this is the best thing that could be done."

CHARLES HEENEY. Scott county. Sentenced at the September term, 1900, for five years for larceny from the person. Suspended December 18, 1900. Judge writes: "I sentenced him to five years' imprisonment for a small theft of some sort. I had a parole in mind at the time." Later he writes regarding a parole: "Think this is the best thing that could be done."

JOHN MARUNA. Dubuque county. Sentenced at the March term, 1899, for two years and nine months for robbery. Suspended December 18, 1900. It is shown that the offense for which he was sentenced was the stealing of ten dollars, and that his previous conduct had been good. Parole is recommended by judge and county attorney.

Revoked December 18, 1901.

JAMES CHAPMAN. Jones county. Sentenced at March term, 1899, for two years for breaking and entering. Suspended December 18, 1900, upon recommendation of both judge and county attorney. The former says: "If he does not drink he will keep out of trouble." His family being in great need of his support furnishes additional reason for his parole.

B. F. (or BERT) SIMMONS. Jones county. Sentenced at the December term, 1898, for three years, for stealing from the person of another. Suspended December 18, 1900, upon the recommendation of the judge and county attorney, with the usual restrictions and conditions, and that he support his family. Clemency is also asked through petition signed by numerous citizens of the community.

W. A. CUMMINGS. Polk county. Sentenced at the September term, 1896, for fifteen years for rape. Suspended December 24, 1900, upon the following showing: Strong recommendation from the most respected and worthy citizens of the community where he lived, who state that he has always borne a good reputation. Letters are on file from Hon. J. A. T. Hull, Hon. J. J. Crossley, and Hon. A. W. Wilkenson. The last named writes that he had known defendant for many years, and says "It is difficult for one who has known him well to believe him capable of the crime for which he was convicted." There is likewise a strong petition on file in behalf of Cummings indorsed by the judge and county attorney of Polk county where trial was had.

C. F. CALDWELL. Clinton county. Convicted at the April term, 1899, and sentenced for four years, for obtaining a signature by false pretenses. Suspended December 24, 1900. Clemency is recommended by the county attorney who says: "Defendant is not bright mentally; that the sum obtained was but $15.00; and that defendant is over sixty years of age." The sheriff also favors parole. Judge makes no recommendation as he states he does not remember the case.

LAWRENCE CARR. Winnebago county. Sentenced at May term, 1899, to three years for assault with intent to rob. Suspended December 24, 1900,

upon recommendation of judge and county attorney, and the petition of numerous citizens of the commnnity where the offense was committed, who had known Carr for several years prior to his conviction, setting forth that he is a young man, and it is believed his punishment has been sufficient to work the desired reformation.

FRANK ABNETTS. Dubuque county. Sentenced at September term, 1895, for assault with intent to commit rape. Suspended December 24, 1900. Clemency is recommended by county attorney, who says that the sentence was severe. The judge who pronounced sentence joins in the request for parole, under the usual conditions. His prison record is good. Defendant is only fifteen years of age.

IRE CHILDREN. Pottawattamie county. Sentenced at September term, 1900. Suspended December 24, 1900. It is shown that defendant is quite young, that his father lives alone on a farm, and needs his assistance; and that if parole is granted he will avoid trouble in the future. There is no opposition to parole being granted. Sentenced to one year for forgery.

Revoked September 1, 1901.

R. E. NOLAN. Union county. Sentenced at November term, 1898, for four years for the offense of manslaughter. Suspended December 24, 1900. Age of defendant is twenty-five years. Petition from citizens of Griswold and Talmage, testify to his previous good character; and it is believed that there was no criminal intent on his part, but that the crime was rather from the reckless use of a deadly weapon. There are also a number of letters from reliable and respected citizens familiar with the facts, recommending clemency. County attorney favors and the judge acquiesces in the extension of parole.

WILLIAM JACKSON. Polk county. Sentenced at September term, 1899, for five years for larceny from the person. Suspended December 24, 1900. It is shown that defendant is a colored man; that crime was committed while in bad company with whom he had been mingling; that he had never before been convicted of crime; and in view of promises made, and from the fact that his prison record was good and sentence somewhat severe, clemency was granted.

Suspension revoked November 20, 1901.

JAMES SMITH. Polk county. Sentenced at May term, 1900, for two years for robbery. Suspended December 20, 1901. County attorney writes: "Smith being a young man, and I believe there is every chance to reform this fellow, and because of this, I would recommend a suspension of the sentence upon this yonng man during good behavior." Judge Prouty, who pronounced sentence, says in a letter relative to parole: "I sentenced him, however, to two years in the penitentiary on the verdict of the jury, with a reservation in my mind that at the end of six months from time of sentence I would recommend to the governor a suspension of the remaining portion of his sentence during good behavior."

MARVIN WALTERS. Clayton county. Sentenced at April term, 1899, for eighteen months for seduction. Suspended December 24, 1900. There is a large petition asking for clemency, signed by many representative citi-

zens of the community where the offense was committed. The judge who presided at the trial and pronounced sentence joins in letter recommending parole.

CLAY OWENS. Davis county. Sentenced at September term, 1899, for eighteen months for larceny. Suspended December 24, 1900. It is shown by letters on file that defendant was previously tried and convicted on the same charge, and that after he had served about ten months of his sentence, the case was remanded back by the supreme court for a new trial and he was again convicted. Owens is a young man whose previous reputation is good. Clemency is also recommended by strong petition, and by the judge and county attorney.

ARCH SHEARER. Johnson county. Sentenced at May term, 1900, for three years for burglary. Suspended December 12, 1900. It is shown at the time sentence was pronounced the judge advised defendant that if his prison record was good at the end of six months he would recommend parole. The county attorney recommends parole on condition that such conduct has been good. Evidence appearing that conduct was good, parole was granted.

Revoked December 19, 1901.

LEWIS HESS. Johnson county. Sentenced at May term, 1900, for three years for burglary. Suspended December 24, 1900. Same recommendations and same conditions exist in this case as in that of Arch Shearer above.

T. P. EDGERTON. Warren county. Sentenced at March term, 1895, for twelve years for murder in the second degree. Suspended December 29, 1900, for reason that defendant is now old and infirm; that in all probability he did not intend to commit the crime, and that it is believed that he has been sufficiently punished and will not in the future transgress against the law. Clemency acquiesced in by the judge who pronounced sentence.

WILLIS GREELEY. Mitchell county. Sentenced at October term, 1899, for two years for breaking and entering. Suspended December 29, 1900. The party injured by the defendant's act was the Illinois Central Railway Company; and parole is recommended by the superintendent of said company at Dubuque; also by the judge and county attorney. The latter writes: "While the boy Greeley has been a very bad boy, yet we feel that there may be some good in him, and that it would be well to give him a chance."

Same was revoked August 5, 1901.

GUY BRIGGS. Mitchell county. Sentenced at the October term, 1899, for two years for breaking and entering. Suspended December 29, 1900. Petition for clemency is filed by defendant's mother. The same is signed by the judge who pronounced sentence, and by the county attorney who secured conviction; also by the sheriff of Mitchell county. It is shown that the defendant is only nineteen years of age; that he has served a year of his sentence; and that it is believed parole would be for the best interests of the young man, and would not be an injury to society.

JOHN ARTHOFER. Dubuque county. Sentenced at the October term, 1900, for four years, for manslaughter. Suspended December 31, 1900,

before commitment. Petition recommending clemency is on file from neighbors, city council, regular panel jury at the October term of the district court, trial jurors who returned the verdict, fire department of the city of Dubuque, county attorney, and judge, all strongly urging clemency. There are also numerous letters from reliable and respected citizens of Dubuque, asking parole. It is shown that the crime was committed while in a great passion, and without probable intent to cause severe injury; that defendant was aroused by slanderous statements made to him by the party killed.

JOSEPH WILSON. Davis county. Sentenced at the January term, 1901, for six months for breaking and entering a building. Suspended January 23, 1901, upon recommendation of the judge and county attorney. It is shown that the defendant has a family in destitute circumstances, and that without his support they will become county charges. There is also a petition on file, signed by many representative citizens of the community. Pardoned in full December 9, 1901.

ALFRED BLAKE. Polk county. Sentenced at the January term, 1901, for five years for the offense of assault with intent to commit rape. Suspended January 26, 1901, upon recommendation of the county attorney, whose statements and recommendations are indorsed by the judge who pronounced sentence. The county attorney writes thus: "I have had some doubts about the absolute guilt of the boy." It is further shown that he had previously borne a good reputation.

TOM DENNELLY. Scott county. Sentenced at January term, 1901, for two years for larceny from the person. Suspended January 28, 1901, before commitment, upon recommendation of Judge and county attorney. The sentence was made severe with the intention of recommending a parole.

W. A. MOORE. Winnebago county. Sentenced at December term, 1900, to fine of $350 for nuisance. Suspended, so far as order of commitment is concerned, January 29, 1901, upon recommendation of county attorney, treasurer, clerk of the courts, recorder, and supervisors of Winnebago county.

JOSEPH F. CUDDY. Clinton county. Sentenced at September term, 1897, for seven and one-half years for uttering forged instrument. Suspended February 23, 1901, upon recommendation of judge and county attorney and numerous reliable citizens of Clinton. The prison physician reports Cuddy's health failing, because of confinement. The petition and letters in his behalf are very convincing.

RALPH BLOOMFIELD. Winneshiek county. Sentenced at February term, 1901, for one year for perjury. Suspended before commitment, February 25, 1901, upon recommendation of the trial judge, who writes: "I find that very strong, and I think improper, influences were brought to bear on this boy to commit the offense, and that he yielded." It is further shown that defendant will have a good home and be placed under such influence as ought to cause him to lead an honorable and upright life.

GEORGE BARRACLOUGH. Scott county. Sentenced at January term, 1901, to one year in the county jail, for breaking and entering. Suspended before commitment February 14, 1901, upon recommendation of the judge and county attorney. The former writes: "This sentence was imposed

with the idea that you would parole the defendant upon the recommendation of the county attorney and myself."

Revoked November 30, 1901.

TITUS SCHMID. Dubuque county. Sentenced at January term, 1901, for one year for breaking and entering. Suspended before committment upon recommendation of judge and county attorney. The former in his letter says: "If his sentence is carried out it is quite probable that he will become a criminal."

Revoked July 29, 1901.

CHARLES MYERS. Crawford county. Sentenced at February term, 1901, for five years for attempt to break and enter a building. Suspended March 13, 1901, before committment. Parole recommended by the judge and county attorney, who write: "The sentence imposed is the maximum and is done so because the intention was that he be paroled."

ARTHUR BARBER. Cass county. Sentenced at January term, 1901, for five years for robbery from the person. Suspended March 19, 1901, in compliance with a very strong petition and many letters recommending clemency, from respected and worthy citizens of Atlantic. Hon. J. M. Emmert joins in the petition, as do many of the county officials. The judge who pronounced sentence withdraws his objection to clemency.

CHARLES RANDOLPH. Polk county. Sentenced at January term, 1898, for seven years for robbery. Suspended March 22, 1901, on recommendation of judge and county attorney. The facts show that he was convicted jointly with one Davis, and that Davis has been paroled. Position has been secured for defendant where he can go to work and be given a chance to become a respectable citizen.

FRANK HEALY. Crawford county. Sentenced at December term, 1899, for two years for robbery. Suspended March 29, 1901. Facts shown by the county attorney are that defendant was under the influence of liquor at the time of the offence, that the theft consisted of taking an ordinary cheap watch; and that defendant had money at the time, so there was no motive for committing the crime. The prison physician reports his health poor, and says he is unfit for hard work. Clemency is recommended by both county attorney and judge, as well as by others who believe that defendant will profit by his experience.

JOSEPH JACOBY. Jones county. Sentenced at March term, 1901, for eighteen months for larceny (under habitual criminal act). Suspended before commitment, March 26, 1901. The county attorney and judge jion in recommendation for clemency. County attorney writes: "The boy is of weak mind," and he has hopes that fear of incarceration, if he breaks his parole, will cause him to lead a better life.

WILLIAM LUNNEY. Montgomery county. Sentenced at December term, 1900, for fifteen months for larceny. Suspended April 1, 1901. The petition on file is signed by numerous representative citizens of the community, and by the party injured by defendant's act, who writes that if prisoner is paroled he will again employ him. Suspension is also recommended by judge and county attorney.

WILLIAM SMITH. Polk county. Sentenced at January term, 1900, for three years for breaking and entering. Suspended April 25, 1901. Judge Prouty, in recommending parole, says that it was his intention to recommend the same at the end of one year; that he believes the defendant had always been a good worker, and had previously borne a good reputation, but had been led to do wrong by excessive use of liquor. Suspension is also recommended by county attorney, and by many others familiar with the facts.

Revoked December 28, 1901.

MRS. H. M. JAMISON. Cass county. Sentenced at January term, 1900, for eight months for larceny from building in the day time, and receiving stolen goods. Released on account of the state of her health, she being quite old, and it being shown from the certificates of two reliable physicians that she is suffering by reason of her imprisonment. County attorney acquiesced by withdrawing his objections upon learning these facts. Shortly after parole was granted defendant was taken into custody by United States authorities, and suspension was revoked; but it being shown that she was only held for an old offense, and for nothing done since parole was granted, she was again released under suspension of sentence, September 6, 1901. There is also a petition recommending clemency, signed by numerous citizens.

ALFRED CHAMBERLAIN. Mills county. Sentenced December 9, 1900, for two years for burglary. Suspended April 29, 1901, upon the representation of the prison physician, which is as follows: "Chamberlain entered the prison with one blind eye, the result of a cataract, and his other eye badly inflamed from sympathetic ophthalamia. His eye has grown rapidly worse, and I fear he will lose the other eye. I would recommend that he be pardoned, so he can immediately consult an oculist and be given all the care possible to save the eye." He is not required to make monthly reports.

JOHN CHRISTMAN. Harrison county. Sentenced at April term, 1901, for three years for manslaughter. Suspended May 2, 1901, upon recommendation of Judge and county attorney. Clemency also asked by petition, signed by many representative citizens of Modale and Missouri Valley, and in letter from the widow of the party killed.

CHARLES MILLS. Polk county. Sentenced at September term, 1900, for one year for breaking and entering. Suspended May 4, 1901. The judge and county attorney recommend clemency, as do a large number of representative citizens of Polk county. Prosecuting witness signed petition for clemency.

ANDREW CROAKE. Clinton county. Sentenced at the April term, 1898, for twelve years and six months for robbery. Suspended May 6, 1901. County attorney recommends parole. It is shown that Croake has learned a trade, and it is believed he has reformed from the liquor habit and will go to work. Judge does not oppose clemency. There are also letters from reliable parties recommending parole.

CHARLES DEMING. Woodbury county. Sentenced at March term, 1901, for one year for larceny. Suspended May 6, 1901, upon recommendation of trial judge and county attorney, and numerous and reliable citizens

of the county. This defendant and one Lewis Deming, were convicted of stealing hogs to the value of $100.00, and were indicted separately.

LEWIS DEMING. Woodbury county. Sentenced at March term, 1901, for one year for larceny. Suspended May 6, 1901, for the same reasons as in the case of Charles Deming.

WILL HURD. Winneshiek county. Sentenced at May term, 1901, for one year for perjury. Suspended before commitment, May 6, 1901, upon the joint recommendation of judge and county attorney, who write: "We believe he will be careful and diligent, and work for himself and the support of his family, and that the best thing that can be done for him, without any prejudice to the public interests, will be to grant him a parole, with prospect of ultimate pardon if he properly conducts himself.

LINCOLN EATON. Cass county. Sentenced at January term, 1899, for four years, on two counts—embezzlement and forgery. Suspended May 11, 1901. Letters are on file from the people who suffered by his crime recommending clemency, and such action is indorsed by numerous citizens familiar with the facts and acquainted with him and his family. He is a painter by trade and could support his family if released. Judge withdraws his objection to parole. Pardoned October 19, 1901.

E. J. JACOBS. Chickasaw county. Sentenced at September term, 1899, for three years for bigamy. Suspended May 11, 1901. The county attorney writes: "In my opinion the commission of the crime for which he is now in the penitentiary was due to ignorance rather than to intent to do wrong." The trial judge says he will be satisfied to see him paroled in view of facts that have since come to light. There is also a very strong petition and many letters on file urging clemency.

MIKE SMITH. Pottawattamie county. Sentenced at November term, 1900, for fifteen months for larceny. Suspended May 13, 1901. The county attorney, while making no recommendation, says: "An unexpired term hanging over him may help to keep him straight." Judge recommends clemency. Petitions are on file signed by most of the county officers and by many of the representative citizens of Pottawattamie county.

Revoked October 2, 1901.

JOHN N. HOONEN. Pottawattamie county. Sentenced at May term, 1901, for one year for breaking and entering. Suspended May 13, 1901, before commitment, upon the joint recommendation of judge and county attorney. Parole is also recommended by the parties injured by defendant's act.

Revoked June 3, 1901.

JAMES TIBBITTS. Polk County. Sentenced at March term, 1900, for two years for breaking and entering. Suspended May 15, 1901. Judge and county attorney now recommend clemency, as he has served half of his sentence, and seems to show a disposition to do right if released. There are also petitions and letters on file recommending parole.

WILLIAM HARRIS. Polk county. Sentenced at September term, 1896, for twenty-five years for murder in the second degree. Suspended May 15, 1901. The trial judge writes: "Deceased was an entire stranger here, and gave no provocation except that he refused to flee when attacked by an

intoxicated man, and as I remember knocked him down. The proof of guilt was clear, and I thought at the time the punishment should be such as to discourage the idea that intoxication was an excuse. It is possible that I failed to give sufficient weight to defendant's claim, that he had no knowledge of the transaction." It is shown that defendant had consumed a large amount of liquor previous to the trouble. The judge further states: "Under all the circumstances I am inclined to feel that the interests of justice may be subserved by the suspension of sentence." Concurred in by county attorney.

THOMAS CARTER. Pottawattamie county. Sentenced at May term, 1901, for one year for breaking and entering. Suspended May 18, 1901, before commitment, upon recommendation of judge and county attorney, and of the party injured by the defendant's act.

Revoked June 3, 1901.

FRED MCKEE. Polk county. Sentenced at September term, 1900, for two years for breaking and entering. Suspended May 25, 1901. Petition for clemency shows that defendant is quite young, and that it is his first offense. Parole is recommended by both the judge and county attorney.

CHARLES WILSON. Pottawattamie county. Sentenced at March term, 1900, for two years for forgery. Suspended June 3, 1901. Petition for clemency is signed by trial judge, clerk of court, sheriff, auditor, treasurer, recorder, and superintendent of schools. County attorney does not oppose. Sheriff writes that if defendant is released he will procure employment for him.

JOHN HUXFORD. Monroe county. Sentenced at January term, 1899, for five years for rape. Suspended June 6, 1901. There are on file a strong petition, numerous letters, abstract of testimony, and many affidavits. It is shown that there was considerable doubt as to the identity of the person who committed the crime for which defendant was convicted. The trial judge says, regarding sentence passed, "If I had been certain, beyond any question of their guilt, I would have sentenced him for life, as the crime committed called for such punishment; but the strong alibi defense left me in some uncertainty." County attorney also recommends clemency.

HARL HOSKINSON. Monroe county. Sentenced at January term, 1899, for five years for rape. Suspended June 6, 1901. Hoskinson and Huxford were convicted of the same crime, at the same time, and parole was granted for the same reason as set out above.

W. N. GALLAGHER. Dickinson county. Sentenced at October term, 1900, for one year for grand larceny. Suspended June 13, 1901. Judge and county attorney write: "It is our judgment that his release upon parole will be far more beneficial to him than his retention in prison." Hon. A. B. Funk, also strongly urges clemency. Pardoned in full November 29, 1901.

MARTIN MURRAY. Lucas county. Sentenced at February term, 1901, for six months for larceny. Suspended June 14, 1901, upon recommenation of judge, county attorney, sheriff, and prosecuting witness. It is shown that defendand was too much intoxicated to commit the crime charged but that he pleaded guilty, at the suggestion of his attorney.

JOHN WEBSTER. Pottawattamie county. Sentenced at January term, 1896, for twelve years for murder in the second degree. Suspended June 15, 1901. It is shown that the crime was committed while under the influence of liquor, and while associating with vicious characters, one of whom was convicted of manslaughter and the case against the other was dismissed. The previous good character of defendant was shown, and clemency is recommended by both judge and county attorney. The petition is signed by many county officers and numerous citizens of Council Bluffs.

BOB ALLISON. Taylor county. Sentenced at September term, 1899, for three years for burglary. Suspended June 15, 1901. It is shown that the crime for which defendant was convicted was committed by himself and three others; and that defendant has a wife who is ill and unable to support her child. Numerous affidavits are filed establishing this fact; also tending to show the good conduct of defendant prior to his conviction. Clemency is recommended by judge and county attorney.

GUS HAMANN. Lyon county. Sentenced at April term, 1901, for one year for seduction. Suspended June 19, 1901, upon the recommendation of numerous citizens, whose statements are known to be reliable, testifying as to his good character prior to the present offense; that he is a young man twenty-one years of age, industrious and sober. Hon. C. W. Carter, representative from Sioux county in the general assembly, also indorses the petition and recommends parole.

W. J. DRESSER. Chickasaw county. Sentenced at September term, 1899, for five years for assault with intent to commit rape. Suspended June 19, 1901. It is shown that the prosecuting witness was only fifteen years of age; that it was a case of technical rape; that her previous character was loose; and that defendant was intoxicated at the time. Work will be furnished him if he is released. Clemency is recommended by strong petition, and indorsed by judge and county attorney.

P. E. PRICE. Plymouth county. Sentenced at February term, 1901, for eighteen months for grand larceny. Suspended June 24, 1901. It is shown that defendant was convicted of the same crime for which two others were convicted, and who have been paroled. Clemency is recommended by trial judge and county attorney.

ALLEN YOUNG Jr. Fayette county. Sentenced at June term, 1901, for six months for grand larceny. Suspended June 21, 1901. Judge and county attorney join in recommencing parole before commitment. Defendant is only seventeen years old, and previously bore a good reputation, and the crime for which he was convicted, was taking a horse that belonged to his uncle.

Revoked September 24, 1901.

BRUCE SHEFLER. Linn county. Sentenced at May term, 1899, for six months in the county jail, for assault with intent to commit great bodily injury. Suspended June 26, 1901, upon recommendation of judge and county attorney, and petition signed by numerous reliable citizens of the community. Defendant has served over half of his sentence.

FRANK F. WALTON. Fayette county. Sentenced at December term,

1900, to sixty days in jail, and to a fine of $600.00, for keeping a gambling house and nuisance. Suspended June 26, 1901. Petition on file, signed by clerk of courts, auditor, treasurer, county attorney, and supervisors; also by numerous citizens of the community recommending clemency. Not required to make monthly reports.

WILLIAM TOOKE. Marion county. Sentenced at November term, 1899, for three years for larceny. Suspended June 27,1901. upon recommendation of judge and county attorney. It is shown that defendant was a young man; that he had previously borne a good reputation and had a worthy mother living in Michigan who needed his services very badly. Clemency granted upon condition that he return to his home and assist his mother to support the family.

JOHN HINEGARDNER. Poweshiek county. Sentenced at March term, 1900, for two years for assault with intent to commit murder. Suspended June 29, 1901. Petition filed in his behalf is a strong one. Clemency is recommended by judge and county attorney and by most, if not all, of the officials of Poweshiek county.

Revoked November 30, 1901.

ED. WHITTY. Scott county. Sentenced at April term, 1899, for five years for burglary. Suspended July 1, 1901. Petition on file asking clemency is signed by numerous citizens and many of the officials of Dubuque and Scott county. Parole was also recommended by county attorney.

SAMUEL R. DAWSON. Polk county. Sentenced at the April term, 1896, for ten years for murder in the second degree. Suspended July 3, 1901. The crime for which he was convicted was the killing of his son-in-law. It is shown that he opposed his daughter's marriage to him; that when deceased called at defendant's home to get his wife's trunk defendant was so intensely angered that he shot and killed him. Clemency is asked by strong petition, signed by many leading and respected citizens of Polk county, and by letters from prominent persons located at various places. Prisoner has served over half his sentence and his prison record has been of the best. It is, moreover, believed that justice will be best subserved by granting this aged man another chance in life.

ARTHUR MOON. Marshall county. Sentenced at January term, 1898, for ten years for burglary. Suspended July 3, 1901, upon recommendation of judge and county attorney and upon that of prosecuting witness. There is also a strong petition on file, numerously signed.

CASPER AMBREST. Madison county. Sentenced at December term, 1900, to a fine of $300 for nuisance. Suspended, so far as order of imprisonment is concerned, July 8, 1901, upon recommendation of the trial judge, who expresses the belief that defendant will not again violate the law. Petition asking for parole is numerously signed by citizens of the county where the crime was committed.

HARVEY OWENS. Davis county. Sentenced at September term, 1898, for four years for larceny. Suspended July 3, 1901. It is shown that defendant's brother was also connected with him in this trouble, and was likewise sentenced for four years, but had been paroled. Clemency is rec-

ommended by county attorney, and the judge writes that he will not oppose the same. Petition favoring parole is a very strong one.

WILLIAM VOSHALL. Iowa county. Sentenced at October term, 1900, for three years for larceny from a building in the night time. Suspended July 8, 1901, in compliance with request expressed by very strong petition, and upon the recommendation of the trial judge. The county attorney who prosecuted the case joins in the same.

JAMES O'BRIEN. Bremer county. Sentenced at November term, 1899, for two years for assault with intent to commit rape. Suspended July 3, 1901, upon recommendation of judge and county attorney, and in answer to petition of numerous citizens of the community, familiar with the facts. It is also shown that reliable parties will look after this young man if he is released.

WILLIAM LASELLE. Polk county. Sentenced at May term, 1900, for two years for compelling a woman to be defiled against her will. Suspended July 9, 1901. The judge who pronounced sentence recommends clemency, and expresses doubt as to the defendant's guilt; it being shown in another trial that Laselle was very likely being blackmailed. It is shown that defendant was indicted jointly with another, but on the trial of the other party the prosecuting witness refused to testify, and he was discharged.

FRANK GOFF. Polk county. Sentenced at January term, 1899, for three years for breaking and entering. Suspended July 8, 1901. It is shown that Goff is only nineteen years of age, and that his time would expire September 21, 1901. It is, moreover, believed that parole at this time would serve as a future restraint.

H. J. HALVORSEN. Winnebago county. Sentenced at October term, 1899, tor two and a half years for breaking and entering a store building. Suspended July 17, 1901, upon recommendation of Judge and county attorney, and in answer to petition of many reliable and respected citizens of Winnebago county.

GEORGE W. BAILEY. Hardin county. Sentenced at March term, 1901, for eighteen months for forcible defilement. Suspended July 17, 1901. Affidavit on file by prosecuting witness states that there was no truth in the charge for which defendant was convicted and that she testified against him through fear. The judge who pronounced sentence says the evidence was "fluctuating and not of the best." County attorney also recommends parole.

JOHN COSTELLO. Greene county. Sentenced at March term, 1901, to six months in jail for attempt to commit great bodily injury. Suspended August 12, 1901, upon the joint recommendation of judge and county attorney; also upon the recommendation of Hon. Mahlon Head, and the sheriff and clerk of Greene county.

GEORGE JACKSON, JR. Jones county. Sentenced at October term, 1900, for two years for cheating by false pretenses. Suspended August 20, 1901, upon the recommendation of judge and county attorney, and with the understanding that his father would find employment for him at once and

that he would go to work. There is also a petition on file signed by several county officials and by citizens.

Revoked December 20, 1901.

FRANK STEWART. Lee county. Sentenced at October term, 1900, for three years for breaking and entering. Suspended August 26; 1901, upon the recommendation of judge and county attorney, and upon the report of prison physician, who states that prisoner's condition is serious, and unless removed from the penitentiary he will die.

E. W. GODFREY. Taylor county. Sentenced at April term, 1900, for two years for forgery. Suspended September 7, 1901. A petition urging clemency is on file signed by Senator Arthaud, by the county treasurer, superintendent, recorder, coroner, supervisors, and many others; also by the county attorney.

LEO BUCKHOLTZ. Osceola county. Sentenced at August term, 1901, for two years for burglary. Suspended September 7, 1901, before commitment, upon recommendation of the trial judge, county attorney, clerk of the courts, and sheriff. It is shown that defendant is only seventeen years of age; that he is not considered of average intelligence, and that he has promised to the court, if released on parole, to observe the conditions imposed therein.

ELIZABETH GRAY. Sac county. Sentenced at August term, 1901, to a fine of $300 or ninety days in jail, for nuisance. Suspended September 11, 1901, upon petition signed by trial judge, county attorney, and several representative citizens of the community, where the offense was committed.

BERT PENWELL. Montgomery county. Sentenced at February term, 1901, to a fine of $300 for nuisance. Suspended September 12, 1901. It is shown by petition, numerously signed by citizens of the community, that defendant is a cripple; that it is his first offense; and that he has abandoned the business in which he was engaged. The county attorney, auditor, treasurer, clerk of the court, and two members of the board of supervisors recommend clemency upon the payment of costs. Granted upon this condition and for those reasons.

GARFIELD DORSEY. Benton county. Sentenced at September term, 1901, for five years for robbery. Suspended October 11, 1901, before commitment. The judge, in pronouncing sentence, did so with the understanding that parole would be granted, otherwise it would not have been so severe. County attorney concurs in the recommendation of the trial judge for immediate parole. It is also thought desirable that the young man have another opportunity to proceed in life without the stain of being a prison convict to contend against.

CHARLES E. HOLDREN. Lucas county. Sentenced at September term, 1901, for six months for larceny from the person. Suspended October 12, 1901, before commitment, upon the showing made by the judge and county attorney, who state that there were extenuating circumstances; that defendant's daughter is ill, and it is feared the shock of removing her father would cause her death; and that it was his first offense. Clemency is also urged by many of the county officials, and by numerous others.

LAWRENCE BRIGGS. Crawford county. Sentenced at October term, 1901, for eighteen months for breaking and entering a building. Suspended October 29, 1901, upon recommendation of judge and county attorney before commitment to the penitentiary. Clemency is also recommended by the party injured, and by a petition signed by most of the county officials.

HANS MEYER (Mier). Scott county. Sentenced at September term, 1901, for one year for assault with intent to commit rape. Suspended November 8, 1901, before commitment. Two petitions on file are signed by a very large number of citizens of Davenport and vicinity; there is also a petition signed by all of the trial jurors, recommending clemency. Judge and county attorney jointly recommend parole. Extenuating circumstances also shown.

OTTO PLAMBECK. Scott county. Sentenced at September term, 1901, for one year for assault with intent to commit rape. Suspended November 6, 1901, before commitment, for the same reasons as in the case of Hans Meyer above.

JAMES SANDY. Warren county. Sentenced at August term, 1898, for thirteen years for rape. Suspended November 9, 1901. Clemency was at first denied January 9, 1900; but at this time judge recommends clemency, as does Hon. J. H. Miller, and a large number of the representative citizens of the community. There are numerous letters on file recommending parole. It is believed that defendant has now been confined long enough to impress upon his mind the necessity of honest living, and that he will return to his wife and children and support them.

JOE. CORDORY. Polk county. Sentenced at May term, 1900, for three years for robbery. Suspended November 9, 1901, It is stated in a letter from the trial judge, recommending parole, that prisoner's character prior to this trouble had been very good. County attorney says he does not believe defendant is a bad man, and he recommends parole. Work is promised him as soon as he is released.

J. P. SHAW. Dubuque county. Sentenced at March term, 1901, for two years for embezzlement. Suspended November 9, 1901. Judge and county attorney recommend parole, as does the party who suffered by defendant's act, and he is offered reinstatement in his old position if released.

J. W. EGAN. Linn county. Sentenced at August term, 1901, for one year for obtaining money or property by false pretenses. Suspended November 9, 1901, before commitment. County attorney and judge recommend parole at once. It is shown that defendant is seriously ill and confined in the hospital at Cedar Rapids.

FRANK WHITE. Dubuque county. Sentenced at November term, 1901, for one year for larceny. Suspended November 9, 1901, before commitment, upon the recommendation of the trial jurors and the county attorney. It is shown that defendant is only seventeen years of age, and that it is his first offense. Granted for these reasons, and for the further reason that one so young may not be disgraced by confinement in the penitentiary without a chance to regain his lost position.

JOHN TURNER. Dubuque county. Sentenced at January term, 1895, for twenty-five years on two counts for rape. Suspended November 9, 1901, after having been four times denied. Judge and county attorney now approve and recommend parole. It is shown that while he may not have been insane, there was strong evidence that he was at times mentally unbalanced or weak minded. Prison physician reports his health as being poor. There is a strong petition urging parole.

BERT CARTER. Chickasaw county. Sentenced at May term, 1901, for eleven years for burglary. Suspended November 11, 1901. County attorney recommends parole. The judge writes that he does not know enough about the evidence to make any recommendation. Petition is signed by numerous citizens, and by most of the county officials. Hon. F. E. Ayers joins in the recommendation for parole.

JOHN MOORE, JR. Iowa county. Sentenced at October term, 1900, for three years for larceny from store in the night time. Suspended November 13, 1901. The trial judge writes that he gave defendant a severe sentence, and told him if at the end of six months, or a year, he could secure endorsement of representative citizens of Marengo, he would recommend clemency. Petition with such endorsement is on file.

JESSE BELL. Warren county. Sentenced at September term, 1901, to three months in jail for breaking and entering. Suspended November 14, 1901. Clemency is recommended by judge and county attorney, and by the majority of the citizens of the community where the offense was committed.

BERT MCELROY. Warren county. Sentenced at September term, 1901, to three months in jail for the same crime as in the case of Jesse Bell. Suspended November 14, 1901, for the same reasons as in that case.

HENRY CARR. Marion county. Sentenced at October term, 1901, to pay fine of $300 for liquor nuisance. Suspended November 15, 1901, upon condition that all costs be paid. Suspension is recommended by county attorney, sheriff, clerk of the courts, auditor, treasurer, and members of the board of supervisors.

GEORGE SIEVERS. Marshall county. Sentenced at November term, 1901, for five years for robbery. Suspended November 22, 1901, before commitment. Judge writes that sentence imposed was given with the understanding that parole would be granted, otherwise it would have been but two years. County attorney joins in recommending clemency. Petition on file to same effect is a good one.

HARRY LANGDON. Pottawattamie county. Sentenced at November term, 1901, for fifteen months for larceny. Suspended November 25, 1901, before commitment. The judge writes: "This seems to be his first act of this character and I think it would be well to give him another chance." The county attorney joins in recommending parole. There is also a petition in his behalf, signed by many reliable citizens of Council Bluffs.

HARRY SPENCER. Dubuque county. Sentenced at October term, 1901, for one year for larceny. Suspended November 26, 1901, before commitment, upon petition of Educational Society of the city of Dubuque, indorsed by the trial judge and county attorney.

D. L. DANFORTH. Marshall county. Sentenced at November term, 1901, for five years for robbery. Suspended November 27, 1901, before commitment, upon recommendation of both judge and county attorney. (See also case of George Sievers.)

OSCAR BARNES. Marshall county. Same as in the case of D. L. Danforth.

OWEN WORTHEN. Benton county. Sentenced at September term, 1898, to six years for burglary. Suspended November 29, 1901, upon the recommendation of trial judge and county attorney; and petition of a large number of representative citizens who urge clemency.

WILLIS GRAY. Sac county. Sentenced at March term, 1901, to a fine of $300 for liquor nuisance. Suspended November 30, 1901, upon recommendation of petition signed by the judge, county attorney, clerk of the court, treasurer, auditor, board of supervisors, and executive committee of the anti-saloon league.

M. HACKETT. Scott county. Sentenced at September term, 1900, for seven and one-half years for larceny from the person. Suspended December 9, 1901. It is shown at the time sentence was passed, it was believed he had served a prior sentence for crime, which has since been shown to have been untrue. The offense was committed while intoxicated and probably without any intent. Clemency is recommended by petition of numerous parties who know prisoner to be a hard working young man. It is also recommended by the judge and county attorney.

R. HAUSCHILD. Scott county. Sentenced at September term, 1900, for five years for larceny from the person. Suspended December 9, 1901, upon recommendation of trial judge and the county attorney who secured conviction; also upon petition of numerous citizens urging parole.

ONIE FRAZER. Floyd county. Sentenced at September term, 1896, for ten years for rape. Suspended December 11, 1901. There is a strong petition on file signed by numerous citizens of the county whose good standing is unquestionable. Hon. W. B Perrin and Hon. J. W Kreeger join in the recommendation. Nine of the trial jurors signed the petition. Trial judge does not oppose and the county attorney asks that parole be granted.

D. S. RODOCKER. Allamakee county. Sentenced at November term, 1901, to nine months imprisonment for larceny. Suspended December 10, 1901. A petition is on file signed by numerous persons who suffered by defendant's acts. There are also recommendations from the trial judge and many citizens of the community where the offense was committed.

SAMUEL MCCULLOH. Cedar county. Sentenced at November term, 1901, for two years for perjury. Suspended December 10, 1901, before commitment, upon the recommendation of trial judge and county attorney, who write: "He has been confined in the county jail for nearly five months, and we believe that the punishment which he has already received, along with parole, will be sufficient to reform him."

SHERMAN WILCOX. Tama county. Sentenced at December term, 1898, for twelve years for murder in second degree. Suspended December 10,

1901. Judge in his recommendation for parole writes: "He is not a criminal, comes from a good family, and I believe will make a good citizen if paroled." County attorney makes no objection. There are also numerous letters on file recommending parole.

PATRICK DUNN. Howard county. Sentenced at December term, 1897, for ten years for arson. Suspended December 12, 1901, upon recommendation of the trial judge and county attorney, and in answer to the petition of many upright and honorable citizens of the community where the offense was committed, and who are familiar with the facts connected therewith.

THOMAS MURPHY. Polk county. Sentenced at January term, 1899, for six years for assault with intent to commit murder. Suspended December 20, 1901. Judge who pronounced sentence recommends clemency, as the prisoner has served over half his sentence, and it is shown that his prison conduct is good, and that he has a position offered him, where he can be steadily employed. Such recommendation is backed by strong petition, and numerous letters.

FRANK MARNETTE. Carroll county. Sentenced at September term, 1901, for one year in jail, for breaking and entering. Suspended December 21, 1901. Defendant is only sixteen years of age. The building entered was a store which he went into to secure ammunition to go hunting. Clemency is recommended by judge who pronounced sentence, and by the county attorney who secured conviction.

JOHN LAMAR. Marshall county. Sentenced at November term, 1901, for three years for adultery. Suspended December 21, 1901. The judge and county attorney recommend parole. Petition on file is signed by numerous citizens of the community where the offense was committed, and it is further shown that defendant will be given steady employment as soon as released.

JAMES P. JOHNSON. Woodbury county. Sentenced at October term, 1885, for life, for murder in the second degree. Suspended December 19, 1901. The petition on file in this case is an exceptionally strong one, the facts surrounding the case being set out clearly. The judge who pronounced sentence now strongly urges parole. The warden writes that Johnson is rather a simple-minded fellow. In view of this recommendation, and the fact that defendant has now served over sixteen years, and that a home has been provided for him as soon as he secures his release, clemency is granted.

ROBERT DAVENPORT. Mahaska county. Sentenced at February term, 1900, for five years for assault with intent to commit manslaughter. Clemency is asked by party upon whom assault was made, and by numerous citizens of the county. County attorney, ex-county attorney, clerk of courts, and part of the trial jurors recommend parole. There is also believed to be some doubt as to defendant's guilt, the crime being committed at night, and the guilt rested on one of three parties. Suspended December 14, 1901.

FRED BRADLEY. Linn county. Sentenced at November term, 1900, for two years for uttering a forged instrument. Suspended December 26, 1901. Trial judge and party who suffered by defendant's act ask clemency. It is shown that the life of defendant's father is in danger and clemency is

especially urged by many reliable and trustworthy citizens on account of the high esteem in which his parents have always been held in the community in which they live.

JOHN BENESH. Benton county. Sentenced at September term, 1901, for two years for assault with intent to commit murder. Suspended December 27, 1901. Clemency is recommended by trial judge and county attorney upon condition that defendant refrain from visiting or communicating with the prosecuting witness, upon whom the assault was made. It is shown that defendant's physicial condition is seriously impaired. Upon the above recommendations and those of numerous citizens of the community, parole is granted.

A. J. SKIDMORE. Clarke county. Sentenced at February term, 1900, for five years for rape. Suspended December 28, 1901. The petition asking clemency in behalf of defendant is signed by a large number of representative and reputable citizens of the vicinity where the offense was committed. Prison conduct of defendant is shown to be good. The prosecuting witness is prisoner's sister-in-law, and he has always, and still does, insist that he is innocent. Granted upon the exceptionally strong petition presented, and in order that Skidmore may return to and support the family which has always believed in his innocence.

GEORGE SUTTON. Shelby county. Sentenced at March term, 1899, for five years for perjury. Suspended December 28, 1901. Judge writes that he pronounced a rather severe sentence as a warning and now recommends parole. County attorney endorsed petition, as do many citizens of the community who are acquainted with defendant and with the circumstances under which he was convicted.

WILLIAM NASH. Warren county. Sentenced at September term, 1898, for five years for rape. The defendant was convicted with one James Sandy of the same crime and under the same conditions, except that affidavit is on file by the prosecuting witness stating that at the time of trial she swore falsely as to her age, and that she was in fact above the age of consent. Parole granted for same rersons as those set forth in the case of James Sandy.

ALBERT ZWEIGERT. Clinton county. Sentenced at January term, 1901, for eighteen months for larceny. Suspended January 1, 1902. Petitions are on file signed by numerous respected citizens of Clinton; and many of the county officers, including county attorney, recommend clemency. Trial judge does not recommend or oppose the same.

GEORGE HATTER. Van Buren county. Sentenced at November term, 1898, for ten years for murder in the second degree. Suspended December 28, 1901, to take effect January 6, 1902. It is shown that the crime was committed in a saloon brawl and that a bystander was killed. Jury in returning verdict recammended "that the court make the sentence as light as possible under this charge." The petition on file is a very strong one, and clemency is not opposed by either judge or county attorney. Defendant has a family that needs his support, and it is believed that he has been sufficiently punished to cause him to lead a better life, and to refrain from again transgressing the law.

ARCHIBALD WOOD. Harrison county. Sentenced at November term, 1899, for six years for manslaughter. Suspended January 1, 1902, upon the recommendation of numerous citizens of Dunlap, who have known defendant since boyhood and testify as to his previous good character. Many letters are on file strongly urging clemency. It is shown that in the commission of the crime, defendant was aided or accompanied by two others, one of whom was acquitted, and the other sentenced to one year in the county jail. It would seem from the numerous letters and petitions filed that the sentiment of the community strongly favored the granting of parole to prisoner. The trial judge writes: "While I do not recommend a parole, I know of no reason why it should not be granted, if in view of defendant's youth, upon the record of facts presented to the Governor, it shall seem to him best."

A. L. WOOD. Madison county. Sentenced at October term, 1899, and April term, 1901, for two and one-half and one and one-half years respectively, for perjury and subordination of perjury. Suspension to take effect January 14, 1902. There are separate petitions on file in this case from citizens of Winterset, St. Charles, Truro, and there are numerous letters from various parts of the state from persons acquainted with defendant prior to his conviction, urging parole. There is also a petition signed by ten of the trial jurors, and also one signed by a clerk of the courts, sheriff and deputy, auditor and deputy, treasurer and deputy, superintendent, and one member of the board of supervisors of Madison county. Parole is recommended by three judges of the fifth judicial district, all of whom are familiar with the facts set out. It is shown that defendant had, prior to this conviction, held the confidence and esteem of his fellow citizens, occupied positions of public trust, and had always been regarded as a worthy husband and father; that his family are now suffering by reason of his incarceration, and that it is believed the punishment he has received is sufficient to satisfy the ends of justice. Clemency is recommended by Hon. F. M. Drake, Hon. Frank Jackson, Hon. John Shambaugh, Hon. William C. McArthur, Hon. W. F. Harriman, Hon. H. W. Byers, and numerous others whose high standing and reliability are unquestioned. It is shown that defendant committed the crime charged in endeavoring to shield the woman with whom he had been compromised, and in attempting to shield her rather than himself. Parole is granted upon the condition that prisoner return to, live with, and support his family, and refrain from visiting the woman who has caused his present trouble, or permit her to visit or correspond with him in any way. It is clearly shown that defendant is a man of more than ordinary ability; and it is believed that if released he will return to his faithful and devoted family to care for them.

R. TRIPP. Dallas county. Sentenced at September term, 1899, for one year for obtaining a signature to a written instrument by false pretenses. The petition on file in defendant's behalf is an exceptionally strong one, being signed by a number of representative and reliable citizens of Dallas, Jasper and Polk counties. Clemency is not opposed by the trial judge. January 1, 1902.

In this case temporary suspension was granted June 8, 1901, for thirty days that further showing might be made for executive clemency.

LUCY FOSTER. Kossuth county. February term, 1901, sentenced to three years for assault with intent to commit murder. Suspended January 9, 1902. Parole is recommended by the county attorney and the husband of prisoner, against whom the offense was committed. It is shown that she is the mother of three children, and that prior to this difficulity she had always taken good care of them. It is further shown that the husband of prisoner is unable to properly care for the children. He asks that his wife be released in order that the family may be united, and states that he will endeavor to provide for her properly, and assist her in keeping the conditions of her parole. The trial judge does not oppose clemency. Suspension is also recommended by the matron and warden of the Anamosa penitentiary, the sheriff of Kossuth county, and others.

JAMES CUNNINGHAM. Audubon county. Sentenced at December term, 1898, to twenty-five years for murder in second degree. Suspended January 9, 1902, to take effect January 14, 1902. Petition on file signed by numerous reliable and respected citizens of Audubon county, including county attorney, superintendent of schools, sheriff, deputy sheriff, and treasurer; also a petition signed by seven of the trial jurors who returned the verdict, stating that "the verdict was a compromise, because we did not feel satisfied whether he himself had killed the child, or whether he had guilty knowledge of its being killed, or whether he, being weak minded, had been overpowered or controlled by the parties really guilty." It is shown that defendant is not of strong mind, and it is believed by the many citizens who recommend parole, that, if released, he will conduct himself as a good citizen and that "true public policy will be better served by giving him this opportunity than by continuing his imprisonment."

J. W. DEWITT. Pottawattamie county. Sentenced at September term, 1901, to three years for larceny. Suspended January 9, 1902, to take effect January 15, 1902, There are three separate petitions and numerous letters on file recommending parole. Clemency is recommended by nearly all of the officials of Pottawattamie county, and it is shown that defendant has made full restitution to injured parties. The county attorney writes: "This is such a strange case, and sometimes it seems to me that a man in full possession of all his faculties would not have done such an act in the way he did it;" and does not oppose parole.

SUSPENSIONS FROM INDUSTRIAL SCHOOLS.

WILLIAM SYLVESTER HALLOWAY. Webster county. January 26, 1900.

FRANK SPLICHAL. Linn county. March 20, 1900.

GUSSIE W. GLENDENNING. Davis county. March 23, 1900.

FREDDIE RAY NICHOLS. Washington county. May 2, 1900.

MARLEY AIKEN. Hamilton county. May 2, 1900.

WILLIE ZACH. Linn county. July 28, 1900.

GLEN FRANKLIN. Dallas county. February 4, 1901.

CLARENCE WASSON. Dallas county. March 13, 1901.

HARRY BLADES. Polk county. July 8, 1901.

HERMAN OGREN. Polk county. June 20, 1900.

HARRY WEAVER. Polk county. December 21, 1901.

REVOCATIONS.

WILLIAM MCDONOUGH. Johnson county. Suspension of January 1, 1900, revoked February 2, 1900, and McDonough returned to the penitentiary at Anamosa.

GEORGE HEAVLIN. Jasper county. Suspension of July 7, 1892, revoked February 24, 1900, and Heavlin returned to jail of Jasper county.

ADAM RITENOUR. Linn county. Suspension of April 26, 1899, revoked March 16, 1900, and Ritenour returned to the penitentiary at Anamosa.

ED. BURTON. Jasper county. Suspension of January 25, 1900, revoked March 20, 1900, and Burton returned to penitentiary at Fort Madison.

FRED THOMPSON. Polk county. Suspension of February 24, 1900, revoked April 3, 1900, and Thompson returned to penitentiary at Fort Madison.

WILLIAM BRUCE. Polk county. Suspension of June 3, 1899, revoked April 11, 1900, and Bruce returned to the industrial school at Eldora.

OLLIE BLAIR. Polk county. Suspension of March 15, 1900, revoked May 1, 1900, and Blair returned to the penitentiary at Fort Madison.

CLARENCE KIEHLE. Polk county. Suspension of January 20, 1900. revoked June 27, 1900, and Kiehle returned to the penitentiary at Fort Madison.

CHARLES LOWE. Polk county. Suspension of December 15, 1899 revoked August 13, 1900, and Lowe returned to the penitentiary at Fort Madison.

CHARLES CONNORS. Linn county. Suspension of July 10, 1900, revoked August 28, 1900, and defendant returned to penitentiary at Anamosa.

FRED HANSEN. Pottawattamie county. Suspension of May 29, 1900, revoked August 18, 1900, and Hansen returned to the penitentiary at Fort Madison.

FRANK AUSBURN. Woodbury county. Suspension of April 6, 1900, revoked February 4, 1901, and Ausburn returned to the penitentiary at Anamosa.

FRANK RIFE. Clarke county. Suspension of June 8, 1900, revoked October 6, 1900, and Rife returned to penitentiary at Fort Madison.

OLIVER YOUNG. Madison county. Suspension of March 31, 1899, revoked December 17, 1900, and Young returned to the penitentiary at Fort Madison.

HARRY GOODY. Johnson county. Suspension of January 1, 1900, revoked February 21, 1901, and Goody returned to the penitentiary at Anamosa.

JOHN CONLON. Palo Alto county. Suspension of August 16, 1900,

revoked February 20, 1901, and Conlon returned to the penitentiary at Anamosa.

CHARLES STEVENSON. Pottawattamie county. Suspension of March 22, 1900, revoked March 21, 1901, and Stevenson returned to the penitentiary at Fort Madison.

ERASMUS BRUE. Marshall county. Suspension of April 21, 1900, revoked March 26, 1901, and Brue returned to jail of Marshall county.

ROBERT MUSHRUSH. Audubon county. Suspension of December 22, 1897, revoked March 29, 1901, and Mushrush returned to the penitentiary at Fort Madison.

JOHN NOONEN. Pottawattamie county Suspension of May 15, 1901, revoked June 3, 1901, and Noonen returned to penitentiary at Fort Madison.

THOMAS CARTER. Pottawattamie county. Suspension of May 18, 1901, revoked June 3, 1901, and Carter returned to penitentiary at Fort Madison.

EDWIN LOEFFLER. Keokuk county. Suspension of August 26, 1899, revoked, and Loeffler returned to industrial school at Eldora.

THOMAS JONES. Lucas county. Suspension of June 13, 1900, revoked June 18, 1901, and Jones returned to the Penitentiary at Fort Madison.

MRS. H. M. JAMISON. Cass county. Suspension of April 28, 1901, revoked June 7, 1901. Set aside by second suspension of September 6, 1901.

TITUS SCHMID. Dubuque county. Suspension of February 26, 1901, revoked July 27, 1901, and Schmid returned to the penitentiary at Anamosa.

OTIS SHANK. Linn county. Suspension of June 6, 1900, revoked August 1, 1901, and Shank returned to the penitentiary at Anamosa.

WILLIS GREELEY. Mitchell county. Suspension of December 31, 1900, revoked August 5, 1901, and Greeley returned to penitentiary at Anamosa.

FRANK KING. Delaware county. Suspension of July 23, 1900, revoked August 5, 1901, and King returned to penitentiary at Anamosa.

FRANK GOFF. Polk county. Suspension of July 8, 1901, revoked September 11, 1901, and Goff returned to the penitentiary at Fort Madison.

IRA CHILDREN. Pottawattamie county. Suspension of December 24, 1900, revoked September 24, 1901, and Children returned to penitentiary at Fort Madison.

F. P. COOPER. Madison county. Suspension of August 1, 1900, revoked September 25, 1901, and Cooper returned to penitentiary at Fort Madison.

ALLEN YOUNG, JR. Fayette county. Suspension of June 21, 1901, revoked September 24, 1901, and Young returned to penitentiary at Anamosa.

MIKE SMITH. Pottawattamie county. Suspension of May 15, 1901, revoked October 2, 1901, and Smith returned to penitentiary at Fort Madison.

ROBERT SOUARD. Buchanan county. Suspension of September 7, 1900, revoked November 7, 1901, and Souard returned to penitentiary at Anamosa.

WILLIAM JACKSON. Polk county. Suspension of December 24, 1900, revoked November 24, 1901, and Jackson returned to penitentiary at Fort Madison.

JOHN HINEGARDNER. Poweshiek county. Suspension of June 29, 1901, revoked November 30, 1901, and Hinegardner returned to penitentiary at Fort Madison.

GEORGE BARRACLOUGH. Scott county. Suspension of February 25, 1901, revoked November 30, 1901, and Barraclough returned to jail of Scott county.

EDWARD BEDFORD. Butler county. Suspension of May 28, 1900, revoked November 30, 1901, and Bedford returned to penitentiary at Anamosa.

O. R. BRUCE. Linn county. Suspension of June 12, 1900, revoked November 30, 1901, and Bruce raturned to penitentiary at Anamosa.

MILO DOUD. Marshall county. Suspension of March 1, 1897, revoked December 17, 1901, and Doud returned to penitentiary at Fort Madison.

JOHN MARUNE. Dubuque county. Suspension of December 24, 1900, revoked December 19, 1901, and Marune returned to the penitentiary at Anamosa.

ARCH SHEARER. Johnson county. Suspension of December 24, 1900, revoked December 19, 1901, and Shearer returned to penitentiary at Anamosa.

JOE JACKSON, JR. Jones county. Suspension of August 20, 1901, revoked December 26, 1901, and Jackson returned to penitentiary at Anamosa

WILLIAM SMITH. Polk county. Suspension of April 26, 1901, revoked December 26, 1901, and Smith returned to penitentiary at Fort Madison.

LEE WHITLATCH. Warren county. Suspension of January 12, 1898, revoked January 11, 1902, and Whitlatch returned to penitentiary at Fort Madison.

APPLICATIONS FOR PARDON SUBMITTED TO GENERAL ASSEMBLY.

To the Senate and House of Representatives:

GEORGE STANLEY, JOSEPH MCCRARY, BYRON GUINN, THEODORE BUSHIC, JOHN W. ELKINS, JASPER MASON, WILLIAM YOUNG, CRISTINA BEHRENS, THOMAS WESLEY WATSON, BETSEY SMITH, JOHN BALLEW, WILLIAM TOOL, and OTTO OTTEN, convicted of the crime of murder in the first degree, and sentenced to imprisonment in the penitentiary for the term of their natural lives, have made application for pardon. The statute provides that for this crime no pardon shall be granted by the Governor until he shall have presented the matter to the General Assembly. It likewise

requires a publication of the notice of application for pardon, containing the grounds upon which it is asked, which notices have been published as required by statute. The original applications, with accompanying papers, are on file in the executive office, for the inspection of any member of the General Assembly.

Leslie M Shaw

REPORT

OF THE

SECRETARY OF STATE

RELATING TO

CRIMINAL CONVICTIONS

FOR THE YEARS 1900 AND 1901.

WILLIAM B. MARTIN, Secretary of State

PRINTED BY ORDER OF THE
GENERAL ASSEMBLY.

STATE OF IOWA,
OFFICE OF SECRETARY OF STATE.
DES MOINES, November 28, 1901.

To his Excellency, LESLIE M. SHAW, *Governor of the State of Iowa:*

SIR—In compliance with law, I have the honor herewith to report an abstract of the criminal prosecutions in the several counties of the state for the years 1900 and 1901, as returned to this office by the Clerks of the District Court, pursuant to the provisions of section 69 of the Code.

WILLIAM B. MARTIN,
Secretary of State.

CRIMINAL CONVICTIONS IN 1900.

ADAIR COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Keeping and maintaining a nuisance	Fine $300 and costs	Not stated	Yes	American	Not stated.
1	Nuisance	Fine $300 and costs	Not stated	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 600 00
Total amount of fines collected and paid into the county treasury during the year	57.50
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,047.31
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	600.00

H. G. LYNCH, *Clerk of District Court.*

ADAMS COUNTY.

3	Nuisance	1 fine $300 or county jail 90 days 1 fine $400 or Co. jail 120 days 1 fine $700 or Co. jail 210 days.	2 blacksmiths 1 laborer.	3 yes	3 Americ'n	3 bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,400.00
Total amount of fines collected and paid into the county treasury during the year	100.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	46.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	585.00

L. E. STANLEY, *Clerk of District Court.*

ALLAMAKEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Malicious libel	Fine $50	Editor	Not stated	American	Good.
1	Obtaining property under false pretense	Fine $10 or county jail 3 days	Laborer	Not stated	Irish	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 60 00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	2,314.39
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	790.00

ELLISON ORR, *Clerk of District Court.*

APPANOOSE COUNTY.

4	Assault	2 fine $50 2 fine $5.	4 not stated	4 not st'ted	4 not st'ted	4 not st'ted
1	Breaking and entering railroad car	Penitentiary 9 months	Not stated	Not stated	Not stated	Not stated
1	Forgery	Penitentiary 6 months	Not stated	Not stated	Not stated	Not stated
2	Keeping a gambling-house	2 fine $50	2 not stated	2 not st'ted	2 not st'ted	2 not st'ted
3	Larceny	3 penitentiary 2 years	3 not stated	3 not st'ted	3 not st'ted	3 not st'ted
1	Manslaughter	Penitenciary 2 years	Not stated	Not stated	Not stated	Not stated
12	Nuisance	1 fine $500 11 fine $300.	12 not stated	12 not st't'd	12 not st't'd	12 not st't'd

2	Prostitution	1 county jail 9 months 1 reform school 7 years.	2 not stated	2 not st'ted	2 not st'ted	2 not st'ted
1	Robbery	Penitentiary 3 years	Not stated	Not stated	Not stated	Not stated
1	Violation of injunction	Fine $75	Not stated	Not stated	Not stated	Not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 4,085.00
Total amount of fines collected and paid into the county treasury during the year 587.20
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 705.55
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,030.00

M. E. LOWTHER, *Clerk of District Court.*

AUDUBON COUNTY.

2	Adultery	1 penitentiary 1 year 1 penitentiary 20 months	1 housewife 1 farmer.	2 yes	2 Amer	2 good.
1	Arson	Penitentiary 15 months	Barber	Yes	American	Fair.
1	Assault with intent to inflict great bodily injury	Fine $300	Laborer	Yes	American	Fair.
1	Breaking jail	Fine $25	Laborer	Yes	American	Bad.
1	Enticing away a child under 15 years old	Fine $200 and costs	Laborer	Yes	American	Fair.
3	Gambling	3 fine $50	1 farmer 2 not stated.	3 yes	3 Amer	3 fair.
2	Nuisance	2 fine $300	2 laborers	1 no 1 yes	1 Boh'mian 1 Amer.	2 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,275.00
Total amount of fines collected and paid into the county treasury during the year 150.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,305.91
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 602.00

H. D. WOODWARD, *Clerk of District Court.*

BENTON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fine $10 and cost	Larborer	Yes	American	Good.
1	Assault with intent to inflict great bodily injury	County jail 3 months and costs	Farmer	Yes	Bohemian	Good.
2	Burglary	1 penitentiary 10 years 1 penitentiary 8 years.	2 tramps	2 Yes	2 Irish	2 bad.
1	Felony	Penitentiary 2 years	Loafer	Yes	American	Bad.
19	Nuisance	18 fine $300 and costs 1 fine $450 and costs	15 saloon keepers 3 laborers 1 farmer	12 Yes 7 unknown	13 German 2 Boh'mian 1 Amer. 3 unknown	19 bad.

Total amount of fines imposed by district court of said county during the year	$ 5,860.00
Total amount of fines collected and paid into the county treasury during the year	5,365.55
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	3,534.54
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,380.64

B. F. MOSSMAN, *Clerk of District Court.*

BLACK HAWK COUNTY.

1	Assault	Fine $25 and costs	Teacher	Yes	American	Good.
1	Cheating by false pretenses	Fine $200 and costs	Farmer	Yes	German	Good.
1	Embezzlement	Penitentiary 5 years and costs	Bookkeeper	Yes	American	Good.
1	Larceny from a dwelling house	Penitentiary 6 mos. and costs	Laborer	Yes	Dane	Fair.
1	Malicious destruction of property	County jail 25 days	Farmer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 225.00
Total amount of fines collected and paid into the county treasury during the year 225.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 4,611.23
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,100.00

H. D. WILLIAMS, *Clerk of District Court.*

BOONE COUNTY.

1	Assault with intent to commit manslaughter	Fine $250 and costs, county jail 4 months.	Miner	Yes	American	Good.
1	Bigamy	Penitentiary 2 years, 6 mos	Paper-hanger	Yes	American	Fair.
1	Contempt	Fine $300 and Co. jail 30 days	Laborer	Yes	American	Bad.
2	Illegal sale of liquor	2 fine $75 and costs	2 saloon keepers	2 yes	1 Irish 1 German	2 good.
2	Larceny	1 penitentiary 5 years and costs 1 penitentiary 3 years and costs	1 horse trader 1 laborer	1 unknown 1 yes	1 Amer 1 Irish.	2 bad.
1	Obtaining money under false pretenses	Penitentiary 1 year, 6 months	Agent	Yes	Unknown	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 700.00
Total amount of fines collected and paid into the county treasury during the year 220.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 5,738.07
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 800.00

E. HARNER, *Clerk of District Court.*

BREMER COUNTY.

2	Assault to commit murder	1 county jail 5 months 1 county jail 7 months.	2 laborers	2 yes	2 Amer	2 bad.
1	Breaking and entering building	Fine $10 and county jail 5 mos.	Laborer	Yes	German	Fair.
1	Rape	Penitentiary 2 years	Laborer	Yes	Irish	Bad.
1	Shooting dog	Fine $10 or county jail 3 days	Painter	Yes	German	Good.

Total amount of fines imposed by the district court of said county during the year	$ 20 00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	427.20
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	720.00

C. J. BRODIE, *Clerk of District Court.*

BUCHANAN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fine $1	Farmer	Yes	Irish	Good.
1	Breaking and entering a building	Sentence suspended	Laborer	Yes	American	Fair.
1	Drunkenness (appeal)	Fine $15	Farmer	Yes	German	Bad.
1	Throwing dead animal in stream of water	Fine $10	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 26.00
Total amount of fines collected and paid into the county treasury during the year	117.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	4,015 76
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	800 00

H. C. CHAPPELL, *Clerk of District Court*

BUENA VISTA COUNTY.

2	Larceny	1 penitentiary 6 months 1 county jail 5 months	1 laborer 1 operator.	2 yes	2 Americ'n	2 not stat'd
1	Nuisance	Fine $300	Laborer	Yes	Dane	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	800 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,388 03
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	878.80

J. J. JACOBSON, *Clerk of District Court.*

BUTLER COUNTY.

1	Breaking and entering a building	Penitenti'ry 18 mos. at hard labor	Laborer	Yes	American	Bad.
1	Burglary	County jail 6 months	Laborer	No	American	Good.
2	Keeping a gambling place	2 fine $50	1 gambler	1 unknown	1 German	2 bad.
			1 laborer	1 yes	1 Americ'n	
4	Larceny	1 fine $150	1 housekeeper	4 yes	4 Americ'n	1 unknown
		1 fine $50	1 unknown			2 bad.
		1 county jail 100 days	2 laborers			1 good.
		1 penitentiary 6 months.				
1	Nuisance	Fine $300	Saloon keeper	Yes	German	Unknown.

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 982.75
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 2,086.68
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 400.00

M L. PALMER, *Clerk of District Court.*

CALHOUN COUNTY.

2	Assault and battery	1 county jail 3 months	2 laborers	2 yes	1 Irish	1 bad.
		1 fine $50			1 German	1 fair.
8	Breaking and entering	8 penitentiary 18 months	5 laborers	8 yes	8 German	8 bad.
			3 masons.			
1	Nuisance	Fine $50	Laborer	Yes	American	Bad.
2	Prostitution	1 penitentiary 1 year	1 laborer	2 yes	1 Amer	2 bad.
		1 penitentiary 6 months	1 not stated		1 German.	

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,632.21
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

FRED RUSSELL, *Clerk of District Court.*

CARROLL COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Breaking and enter'g a build'g	1 penitentiary 9 years	1 laborer	3 yes	3 Amer	3 bad.
		1 penitentiary 8 months	2 crooks.			
		1 penitentiary 6 months				
2	Breaking and entering a store.	2 penitentiary 12 months	2 crooks	2 yes	2 Amer	2 bad.
1	Breaking into freight car	Penitentiary 6 months	Unknown	Yes	American	Bad.
2	Larceny (grand)	1 penitentiary 4 years	1 laborer	2 yes	2 Amer	1 bad.
		1 penitentiary 18 months	1 clerk			1 good.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year $ 2,914.32
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 777.00

H G. A. BRUNNIER, *Clerk of District Court.*

CASS COUNTY.

2	Burglary	1 penitentiary 11 months	1 cook	2 yes	1 Irish	2 bad.
		1 fine $5 and costs and county jail 4 months	1 laborer		1 Amer.	
7	Gambling	4 fine $50 and costs	1 farmer	1 yes	1 German.	1 bad.
		3 fine $150 and costs	5 not stated	6 not st'ted	6 not st'ted	6 not st't'd.
			1 laborer.			
2	Larceny	1 penitentiary 2 years	1 not stated	1 yes	1 Amer	2 bad.
		1 penitentiary 9 months	1 none	1 not st'ted	1 not st't'd.	
4	Larceny in building	1 county jail 30 days	4 laborers	4 yes	1 Irish	4 bad.
		3 county jail 50 days			3 Amer.	
1	Larceny in bldg. in day time	County jail 7 months	Not stated	Yes	American	Bad.

12	Nuisance	1 county jail 90 days	1 painter	10 yes	3 German	8 bad.
		7 fine $300, costs and county jail 90 days	3 laborers	2 not st'ted	1 Irish	2 not st't'd.
			1 baker		2 not st'ted	2 fair.
		1 fine $300 or Co. jail 6 months	1 stone mason		6 Amer.	
		1 county jail 150 days and costs	1 housekeeper.			
		1 fine $400, costs and county jail 120 days	1 storekeeper.			
			1 farmer.			
		1 fine $450, costs and county jail 135 days	1 none.			
			2 hotel keepers.			
1	Receiving stolen goods	County jail 30 days	Not stated	Yes	American	Bad.
1	Resisting an officer	County jail 3 months	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 3,905.00
Total amount of fines collected and paid into the county treasury during the year	1,574.25
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	2,230.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,021.33

W. H. McConvill, *Clerk of District Court.*

CEDAR COUNTY.

1	Breaking and entering	Penitentiary 2 years, 6 months	Laborer	Yes	American	Bad.
1	Fighting	Fine $10	Laborer	Yes	Irish	Good.
1	Forgery	Penitentiary 2 years	Farmer	Yes	Irish	Not stated.
2	Larceny	1 penitentiary 3 years	2 laborers	2 yes	1 American	2 not stated
		1 no sentence			1 Afro-Am.	

Total amount of fines imposed by the district court of said county during the year	$ 10.00
Total amount of fines collected and paid into the county treasury during the year	10 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	2,619.74
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	697.50

I. J. Hamiel, *Clerk of District Court.*

CERRO GORDO COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fine $100	Gardener	Yes	American	Not stated.
2	Larceny	1 county jail 15 days	2 laborers	1 yes	1 American	2 not stated
		1 county jail 10 days		1 not stated	1 not stated	
1	Larceny (grand)	Penitentiary 2 years	Not stated	Not stated.	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 100.00
Total amount of fines collected and paid into the county treasury during the year	100.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	437.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	500.00

I. W. KEERL, *Clerk of District Court.*

CHEROKEE COUNTY.

3	Keeping gambling house	1 fine $100 and costs	1 billiard hall kpr.	3 yes	3 Amer.	3 good.
		2 fine $50 and costs	2 pool room kprs.			
6	Keeping liquor nuisance	1 fine $400 and costs	4 laborers	6 yes	2 Germans.	4 good.
		5 fine $300 and costs	1 housekeeper		1 French	2 fair.
			1 bricklayer		3 Amer.	
1	Larceny	Penitentiary 18 months and costs	Bookkeeper	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 2,100.00
Total amount of fines collected and paid into the county treasury during the year	744.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	761.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	775.00

D. W. MCNEAL, *Clerk of District Court.*

CHICKASAW COUNTY.

3	Burglary	1 penitentiary 2 years	1 farmer	3 yes	1 English	3 good.
		2 fine $100 and Co. jail 1 day	2 schoolboys		2 Amer.	
2	Incorrigible	2 reform school	2 schoolboys	2 yes	2 Amer	2 bad.
4	Larceny	1 fine $100 and Co. jail 4 mos	1 farmer	4 yes	3 Amer	4 good.
		1 penitentiary 5 years	1 contractor		1 German.	
		1 penitentiary 20 months	1 laborer.			
		1 penitentiary 16 months	1 butcher.			
1	Violating pharmacy law by itinerant peddling	Fine $100 and costs	Peddler	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 400 00
Total amount of fines collected and paid into the county treasury during the year	210.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	2.781.18
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	990.76

PAUL BRORBY, *Clerk of District Court.*

CLARKE COUNTY.

1	Assault with intent to do great bodily injury	Fine $200	Farmer	Yes	American	Fair.
1	Assault with intent to commit manslaughter	Penitentiary 4 years	Laborer	Yes	American	Bad.
1	Bigamy	Penitentiary 1 year	Carpenter	Yes	American	Fair.
1	Illegal sale of liquor	Fine $50	Clerk	Yes	American	Fair.
1	Manslaughter	Penitentiary 6 years	Housewife	Yes	American	Not stated.
6	Nuisance	4 fine $300	4 druggists	6 yes	6 Amer	4 fair.
		2 fine $400	1 restauranteur. 1 tobacconist.			2 bad.
1	Rape	Penitentiary 5 years	Farmer	No	American	Fair.
2	Receiving stolen property	2 fine $100	2 farmers	2 yes	2 Amer	2 fair.

Total amount of fines imposed by the district court of said county during the year	$ 2,450.00
Total amount of fines collected and paid into the county treasury during the year	1,037.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,126.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	660.00

W. E. MORROW, *Clerk of District Court.*

CLAY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Assault and battery	3 fine $10	2 laborers 1 mason.	3 yes	3 Americ'n	3 bad.
1	Burglary	Penitentiary 3 yrs at hard labor	Professional crook	Yes	Not stated.	Bad.
1	Keeping a gambling house	Fine $50	Barber	Yes	American.	Bad.
2	Maliciously threatening to accuse another of a crime	2 fine $200 or county jail	1 lather 1 laborer.	2 yes	2 Americ'n	2 bad.

Total amount of fines imposed by the district court of said county during the year	$ 480.00
Total amonnt of fines collected and paid into the county treasury during the year	50 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,278.45
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	612.50

C. S. WEAVER, *Clerk of District Court.*

CLAYTON COUNTY.

3	Adultery	1 penitentiary 20 months 1 penitentiary 2 years 3 months 1 penitentiary 9 months	1 laborer 1 farmer. 1 not stated.	3 yes	3 Americ'n	3 not stated
3	Assault and battery	1 fine $20 2 fine $100	2 saloon keepers 1 farmer	3 yes	2 Americ'n 1 German.	3 not stated
1	Assault with intent to murder	Penitentiary 7 years	Farmer	Yes	American.	Not stated.

1	Bigamy	Penitentiary 3 years	Not stated	Yes	American	Not stated.
2	Burglary	1 penitentiary 3 years 1 penitentiary 20 months.	2 not stated	2 not stated	2 not stated	2 not stated
1	Entering a school house	Penitentiary 5 months	Not stated	Yes	American	Not stated.
1	Incest	Penitentiary 7 years	Not stated	Yes	American	Not stated.
2	Keeping a gambling house	1 fine $300 and Co. jail 60 days 1 fine $300.	2 saloon keepers	2 yes	2 Americ'n	2 not stated
4	Larceny	2 county jail 10 days 2 penitentiary 1 year	2 not stated 2 farmers	2 not stated 2 no	2 Americ'n 2 not stated	4 not stated
2	Larceny from a building	1 county jail 4 months 1 county jail 30 days	1 stone cutter 1 farmer	2 yes	2 German	2 not stated
1	Resisting an officer	County jail 3 months	Not stated	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 320.00
Total amount of fines collected and paid into the county treasury during the year	421.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	$5,324.82
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	936.90

DAN COSTIGAN, *Clerk of District Court.*

CLINTON COUNTY.

2	Assault	2 fine $20	1 butcher	2 yes	1 German	1 fair.
1	Assault with intent to commit great bodily injury	Fine $500 or Co. jail 5 months	1 farmer Hostler	Yes	1 Amer American	1 good. Fair.
1	Assault with intent to commit manslaughter	Penitentiary 2 years, 6 months	Laborer	Yes	American	Bad.
3	Breaking and entering	2 penitentiary 15 months 1 county jail 6 months	1 farmer 1 stonecutter. 1 laborer.	3 yes	3 Amer	3 bad.
2	Breaking and entering a sealed freight car	2 county jail 7 months	2 laborers	2 yes	2 Amer	1 fair. 1 bad.
1	Desertion	County jail 4 months	Electrician	Yes	Afro-Am	Fair.
1	Entering	County jail 3 months	Laborer	Yes	American	Bad.
1	Forgery	Penitentiary 1 year	Laborer	Yes	American	Bad.
3	Larceny	1 county jail 90 days 2 fine $100 or Co. jail 30 days	3 Laborers	1 no 2 yes	3 Amer	1 fair. 2 bad.

CLINTON COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Obtaining money by false pretenses	County jail 6 months	Printer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 740.00
Total amount of fines collected and paid into the county treasury during the year 40.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 6,698 10
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,500.00

J. H. EDENS, JR., *Clerk of District Court.*

CRAWFORD COUNTY.

3	Assault and battery	2 fine $25 1 fine $10	1 minister 1 laborer 1 farmer.	3 yes	2 Amer 1 German.	3 fair.
2	Burglary	1 penitentiary 6 mos. hard labor 1 fine $1, county jail 60 days	1 wood finisher 1 laborer	2 yes	1 Amer 1 German	1 fair. 1 good.
1	Forgery	Penitentiary 6 mos. hard labor	Laborer	Yes	American	Good.
5	Larceny	1 penitentiary 6 mos. hard l'br 1 penitentiary 9 mos. hard l'br 1 penitentiary 3 mos. hard l'br 1 penitentiary 18 mos. hard l'br 1 penitentiary 20 mos. hard l'br	1 farmer 1 barber. 2 laborers. 1 brakeman.	5 yes	5 Amer	5 fair.
2	Robbery	2 penitentiary 2 yrs. hard labor	1 laborer 1 cook.	2 yes	2 Amer	2 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 61.00
Total amount of fines collected and paid into the county treasury during the year 60.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 2,006.92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 632.00

EMIL KRUGER, *Clerk of District Court.*

DALLAS COUNTY.

1	Assault	Fine $10	Laborer	Yes	Unknown	Not stated.
1	Burglary	Penitentiary 2 y'rs at hard labor	Unknown	Unknown	Unknown	Bad.
1	Distributing obscene literature	Fine $25	Traveling salesm'n	Yes	American	Good.
2	Forgery	1 penitentiary 9 mos. at hard lab. 1 penitentiary 6 mos. at hard lab.	2 unknown	2 unknown.	2 unknown.	2 unknown.
1	Larceny	Penitentiary 6 mos. at hard lab.	Farm hand	Yes	American	Good.
1	Obtaining a signature to a written instrument by false pretenses	Penitentiary 12 mos. at hard lab.	Physician	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 35.00
Total amount of fines collected and paid into the county treasury during the year	35.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	827 60
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	800 00

C. C. PUGH, *Clerk of District Court.*

DAVIS COUNTY.

2	Larceny	1 penitentiary 12 months 1 penitentiary 3 months	1 farmer 1 laborer.	2 yes	2 Amer.	2 bad.
1	Murder (first degree)	Penitentiary for life	Laborer	Yes	American	Bad.
1	Nuisance	Fine $800	Merchant	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 800 00
Total amount of fines collected and paid into the county treasury during the year	300 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,573.15
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	650.00

W. M. HOTCHKISS, *Clerk of District Court.*

DECATUR COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Adultery	1 fine $300	1 not stated	2 yes	2 Amer	1 fair.
		1 fine $100	1 farmer			1 bad.
1	Assault	Fine $50	Not stated	Yes	English	Fair.
3	Keeping a gambling house	2 fine $50	2 restauranteurs	3 yes	2 Amer	2 good.
		1 fine $400	1 farmer		1 Irish	1 fair.
1	Larceny	Fine $50	Farmer	Yes	American	Bad.
2	Nuisance	1 fine $300	2 farmers	2 yes	2 Amer	2 fair.
		1 fine $350				
5	Nuisance (illegal sale of liquor)	1 fine $300	2 not stated	5 yes	5 Amer	2 fair.
		4 fine $50	2 restauranteurs 1 druggist.			3 good.
1	Obtaining money on false pretenses	Fine $100	Farmer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 2,250 00
Total amount of fines collected and paid into the county treasury during the year	790.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	2,767.15
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	870.00

J. C. STOCKTON, *Clerk of District Court.*

DELAWARE COUNTY.

1	Larceny	Penitentiary 6 mos. and costs	Laborer	Yes	Afro-Am.	Bad.
1	Nuisance	Fine $300 and costs	Druggist	Yes	German	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	25.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	368 40
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	640.70

F. H. PAUL, *Clerk of District Court.*

THOMAS COUNTY.

1	Assault with intent to commit murder					
1	Breaking and entering	Penitentiary 2 yrs. and costs	Chicken picker	Unknown	Afro-Am.	Unknown.
1	Breaking and entering building in night time	Penitentiary 18 mos. and costs.	Unknown	Yes	American	Unknown.
		Penitentiary 12 mos. and costs.	Unknown	Yes	American	Unknown.
1	Burglary	Penitentiary 30 mos. and costs.	Unknown	Yes	Unknown	Unknown.
1	Cheating by false pretenses	Penitentiary 15 mos and costs.	Unknown	Unknown	American	Unknown.
1	Desertion after marriage to bar prosecution	Fine $200 and costs and county jail 3 months	Shoe dealer	Yes	American	Unknown.
1	Forgery	Penitentiary 12 mos. and costs.	Unknown	Yes	American	Unknown.
1	Larceny from building in day time	County jail 3 months and costs.	Housewife	Yes	American	Unknown.
1	Larceny from the person	Penitentiary 18 mos. and costs.	Unknown	Yes	American	Unknown.
1	Larceny in building in day time	County jail 3 months and costs.	Unknown	Yes	American	Unknown.
1	Malicious mischief	County jail 3 months and costs.	Unknown	Unknown	American	Unknown.
1	Resisting an officer	County jail 27 days and costs	Brick maker	Yes	Unknown	Unknown.

Total amount of fines imposed by the district court of said county during the year ..... $ 200.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 11,645.09
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,500.00

C. E. DEMLING, *Clerk of District Court.*

DICKINSON COUNTY.

1	Burglary	Penitentiary 5 years	Not stated	Yes	Irish	Not stated.
3	Larceny (grand)	1 penitentiary 3 years	1 not stated	3 yes	2 Irish	3 not stated
		1 penitentiary 6 months	2 laborer		1 English	
		1 fine $50 and costs.				
3	Nuisance (gambling)	2 fine $75 and costs	1 laborer	3 yes	1 English	3 not stated
		1 fine $50 and costs	1 merchant		2 Irish	
			1 gambler.			
1	Rape	Penitentiary 10 months	Laborer	No	English	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 250.00
Total amount of fines collected and paid into the county treasury during the year	711.57
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,587.19
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	2,037 19

W. A. PRICE, *Clerk of District Court.*

DUBUQUE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fine $100	Physician	Yes	American	Good.
2	Breaking and entering a building	2 penitentiary 18 months	2 laborers	2 yes	1 Americ'n 1 German	1 fair. 1 bad.
1	Breaking and entering a building in day time	Penitentiary 12 months	Laborer	Yes	American	Fair.
1	Breaking and entering dwelling house in day time	Penitentiary 6 months	Laborer	Yes	Irish	Fair.
1	Burglary	Penitentiary 6 years	Laborer	Yes	American	Fair.
1	Keeping pool and billiard tables without city license	Fine $50	Tobacconist	Yes	American	Good.
1	Larceny	Sentence suspended	Tailor	Yes	American	Fair.
1	Larceny from a building in the day time	Penitentiary 18 months	Laborer	Yes	Swede	Fair.
3	Larceny from a building in the night time	2 penitentiary 12 months 1 sentence suspended	1 teamster 2 laborers	3 yes	3 Americ'n	2 bad. 1 good.
1	Larceny from the person	Penitentiary 15 months	None	Yes	American	Bad.
2	Running hand car on railroad without leave	2 sentence suspended	2 farmers	2 yes	2 Americ'n	2 good.

Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year $ 150.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 100.00
5,910.62
1,500.00

J. A. HAYS, *Clerk of District Court.*

EMMET COUNTY.

1	Assault with intent to inflict great bodily injury	Fine $25 and costs	Farmer	Yes	American	Not stated.
1	Gambling	Fine $50 and costs	Gambler	Yes	American	Not stated.
1	Murder	Penitentiary for life	Laborer	No	Afro-Amer	Not stated.

Total amount of fines imposed by the district court of said county during the year $ 75.00
Total amount of fines collected and paid into the county treasury during the year 75 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,177.40
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 300 00

JNO. AMUNDSON, JR., *Clerk of District Court.*

FAYETTE COUNTY.

1	Assault and battery	Fine $10	Porter	Yes	Afro-Amer	Good.
2	Assault with intent to inflict great bodily injury	1 county jail 12 months	1 farmer	2 yes	1 Amer	1 bad.
		1 county jail 4 months	1 not stated		1 not st'ted	1 not st'ted
1	Contempt	Fine $200	Saloon keeper	Yes	American	Bad.
1	Forgery	Penitentiary 1 year	Salesman	Yes	American	Good.
1	Gambling	Fine $200	Stock dealer	Yes	English	Good.
1	Keeping gambling house	Fine $300 and costs	Cigarmaker	Yes	American	Not stated.
2	Larceny	1 fine $25 and costs	2 farmers	2 yes	2 Amer	2 good.
		1 fine $15 and costs.				
1	Maliciously injurying a build'g	Fine $10	Farmer	Yes	American	Good.
2	Malicious injury to a building	2 county jail 36 days	2 laborers	2 yes	2 Amer	2 fair.
8	Nuisance	7 fine $300	6 saloon keepers	7 yes	3 Amer	6 good.
		1 fine $500	1 cooper	1 not st'ted	3 German	1 bad.
			1 cook		1 Canadi'n	1 not st'ted
					1 not st'ted	

Total amount of fines imposed by the district court of said county during the year ..... $ 3,360.00
Total amount of fines collected and paid into the county treasury during the year 1,445.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 5,714 66
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,213.58

W. G. WALRATH, *Clerk of District Court.*

FLOYD COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Larceny	1 penitentiary 12 months 1 penitentiary 9 months	1 stone mason 1 laborer.	2 yes	2 Amer	2 not st'ted
2	Wilfully doing an injury to a railroad whereby the lives of people were endangered	1 penitentiary 20 years 1 penitentiary 15 years.	2 laborers	2 yes	2 Amer	2 not st'ted

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year $ 3,485.75
Total am't paid county attorney by the county on account of criminal prosecutions during year, incl ding salaries 609.41

WILLARD PERRIN, *Clerk of District Court.*

FRANKLIN COUNTY.

1	Nuisance (stockyard)	Fine $223.60	Railroad corp'tion	Not stated	Not stated	Not stated
1	Selling patent medicine without license	Fine $143.25 or Co. jail 30 days	Peddler	Yes	American	Fair.

Total amount of fines collected and paid into the county treasury during the year ..... $ 366.85
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 87.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 750.58
613.10

R. E. McCRILLIS, *Clerk of District Court.*

FREMONT COUNTY.

2	Habitually disorderly	2 reform school	2 school girls	2 yes	2 Amer.	2 bad.
5	Larceny	1 penitentiary 2 years, 6 mos.	4 laborers	4 yes	5 Amer.	4 bad.
		1 penitentiary 18 months	1 farmer	1 no		1 fair.
		1 penitentiary 20 months.				
		1 penitentiary 10 months.				
		1 reform school.				
1	Manslaughter	Penitentiary 6 years	Farmer	Yes	German	Fair.
2	Nuisance	1 fine $50 or county jail 15 days	1 unknown	1 unknown	1 Afro-Am	2 bad.
		1 fine $50	1 retired farmer	1 yes	1 Amer.	

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 35.60
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 2,474.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 725.00

F. LOVELAND, *Clerk of District Court.*

GREENE COUNTY.

1	Assault to rape	Penitentiary 7 years, 6 months	Coal miner	Yes	American	Bad.
1	Burglary	Penitentiary 9 months	Barber	Yes	American	Bad.
1	Embezzlement	Penitentiary 18 months	Grain buyer	Yes	American	Bad
1	Forgery	Penitentiary 6 years	Grain buyer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year $ 1,652.84
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 650.00

E. S. YOUNG, *Clerk of District Court.*

GRUNDY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
6	Nuisance	4 fine $300 2 fine $200	6 saloon-keepers	6 yes	3 Germans. 3 Amer.	6 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 1,600.00
Total amount of fines collected and paid into the county treasury during the year 1,099 75
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 739 35
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 502.35

M. A. BUCHAN, *Clerk of District Court.*

GUTHRIE COUNTY.

2	Burglary	2 penitentiary 18 months	1 unknown 1 laborer	2 yes	1 unknown. 1 Amer.	2 bad.
1	Larceny	Penitentiary 18 months	Laborer	Yes	American	Good.
5	Nuisance	4 fine $300 or Co. jail 100 days 1 fine $100	2 grocers 1 hotel-keeper 1 druggist 1 restauranteur.	5 yes	2 Amer. 2 unknown 1 Irish.	4 fair. 1 good.
1	Resisting an officer	Fine $100	Farmer	Yes	Dane	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,400.00
Total amount of fines collected and paid into the county treasury during the year 800.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 387.30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 730.00

J. F. WOODY, *Clerk of District Court.*

HAMILTON COUNTY.

1	Assault	Fine $50 and costs	Unknown	Yes	American	Bad.
1	Seduction	Penitentiary 18 months	Horseman	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 50 00
Total amount of fines collected and paid into the county treasury during the year	155 00
Total expense of the county on account of criminal prosecutions (not including attorney's fees) during the year	1,859.79
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	675.00

W. H. WIER, *Clerk of District Court.*

HANCOCK COUNTY.

1	Attempted influence of voter by bribe	Fine $25 and costs	Farmer	Yes	German	Fair.
3	Nuisance	3 fine $300 and costs	3 laborers	3 yes	2 German. 1 Amer.	3 bad.

Total amount of fines imposed by the district court of said county during the year	$ 925.00
Total amount of fines collected and paid into the county treasury during the year	235.35
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	55.85
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	487.50

S. D. WOMELDORF, *Clerk of District Court.*

HARDIN COUNTY.

1	Breaking and enter'g a build'g	County jail 30 days	Barber	Yes	American	Fair.
1	Breaking and entering a car	Penitentiary 1 year	Farmer	Yes	American	Fair.
1	Breaking and escaping from the county jail	County jail 30 days	Laborer	Yes	American	Fair.
1	Cheating by false pretenses	Penitentiary 18 months	Patent right man	Yes	American	Fair.
1	Forgery	Penitentiary 2 years	Laborer	Yes	American	Bad.
3	Nuisance	3 fine $300 and costs	2 poolr'm keep'rs. 1 druggist	3 yes	3 Amer	2 fair. 1 good.
1	Uttering a forged instrument	Fine $500 and costs and penitentiary 2 years	Farmer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 1,400.00
Total amount of fines collected and paid into the county treasury during the year	772.50
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	5,619.91
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	991.31

JNO. C. CROCKETT, *Clerk of District Court.*

HARRISON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault (simple)	County jail 30 days	Farmer	Yes	American	Fair.
1	Assault with intent to commit murder	Penitentiary 5 years	Farmer	Yes	American	Fair.
1	Assault with intent to do great bodily injury	County jail 9 months	Laborer	Yes	Mongolian	Fair.
1	Assault with intent to inflict great bodily injury	County jail 12 months	Farmer	Yes	American	Fair.
1	Breaking and entering into a railroad car and steal'g goods	Penitentiary 10 months	Not stated	Yes	American	Not stated.
2	Burglary	2 penitentiary 3 years	2 bums	2 yes	2 Amer	2 bad.
3	Contempt of court	1 fine $10 or Co. jail 3 days 1 fine $15 or Co. jail 4 days 1 fine $5.	2 farmers 1 liveryman	3 yes	3 Amer	2 fair. 1 good.
1	Cruelty to animals	Fine $1	Laborer	Yes	American	Fair.
1	Disord'rly cond'ct and lewdn'ss	Reform school	Not stated	Yes	American	Fair.
1	Entering and breaking into a store with intent to commit a public offense	Penitentiary 5 years	Bum	Yes	American	Bad.
2	Incorrigibility	2 reform school	2 not stated	2 yes	2 Amer	2 fair.
2	Larceny	1 county jail 15 days 1 fine $100 and Co. jail 15 days	1 not stated 1 laborer	2 yes	2 Amer	1 not st'ted 1 bad.
1	Manslaughter	Fine $1 and penitentiary 6 yrs	Farmer	Yes	American	Fair.
1	Stealing	Fine $100 or Co. jail 15 days	Not stated	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 232.00
Total amount of fines collected and paid into the county treasury during the year 5 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 2,469 72
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 766.75

E. S. GARRISON, *Clerk of District Court.*

HENRY COUNTY.

1	Assault	County jail 20 days	Laborer	Yes	American.	Not stated.
1	Larceny	Penitentiary 1 year	Laborer	Yes	American.	Not stated.
2	Murder	2 penitentiary for life	2 unknown	2 unknown	2 Afro-Am	2 not stated

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year $ 1,930.75
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 700.00

A. W. MILLER, *Clerk of District Court.*

HOWARD COUNTY.

3	Breaking and entering in the night time	1 penitentiary 8 mos. at hard labor. 2 fine $100 and Co. jail 30 days	3 not stated	3 yes	1 German. 2 not stated	3 bad.
1	Contempt of court	Fine $500	Saloon keeper	Yes	Bohemian.	Not stated.
1	Violating pharmacy law	Fine $100	Vendor	Yes	Not stated.	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 800 00
Total amount of fines collected and paid into the county treasury during the year 822.50
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,842.95
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 742.03

C. A. L. LOOMIS, *Clerk of District Court.*

HUMBOLDT COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Intoxication	Fine $10 and costs	Carpenter	Yes	American.	Bad.
2	Publicly using blasphemous and obscene language	2 fine $10 and costs	1 carpenter. 1 laborer.	2 yes	2 Americ'n	2 bad.
1	Seduction	Penit'nti'ry 18 mos. at hard labor	Hotel clerk	Yes.	American.	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 30.00
Total amount of fines collected and paid into the county treasury during the year	30.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	846.38
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	627.00

O. T. GULLIXSON, *Clerk of District Court.*

IDA COUNTY.

1	Attempted robbery	Penitentiary 18 months	Tramp	Yes	American	Not stated.
2	Burglary	1 penitentiary 30 months. 1 penitentiary 12 months	1 laborer 1 farm hand	2 yes	1 Amer 1 English.	2 Not st't'd
1	Robbery (highway)	Penitentiary 3 years, 6 months	Tramp	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year	
Total amount of fines collected and paid into the county treasury during the year	$ 74.75
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,583.47
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	500.00

C. W. HOYER, *Clerk of District Court.*

IOWA COUNTY.

1	Assault and battery	County jail 30 days	Railroad man	Yes	American	Bad.
3	Burglary	1 penitentiary 3 yrs., hard labor 2 penitentiary 5 yrs., hard labor.	3 tramps	3 yes	3 unknown.	3 unknown.
1	Burglary in the night time	Penitentiary 5 years, hard labor	Tramp	Yes	Unknown	Unknown.
1	Cheating by false weights	Fine $50	Stock buyer	Yes	American	Good
1	Kidnapping	Fine $50 and costs	Farmer	Yes	American	Good.
1	Poisoning domestic animals	Fine $100	Housekeeper	Yes	Unknown	Good.
1	Seduction	Penitentiary 1 year, hard labor	Farmer	Yes	American	Good.
1	Swindling by false pretenses	Fine $300	Tree salesman	Yes	Unknown	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 500.00
Total amount of fines collected and paid into the county treasury during the year 410.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 2,716.04
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

JOHN E. SPURRIER, *Clerk of District Court.*

JACKSON COUNTY.

1	Bigamy	Penitentiary 1 year	Laborer	Yes	German	Good.
1	Larceny (petit)	County jail 15 days	Laborer	Yes	German	Bad.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year ..... $ 2,650 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 9,795.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,000.00

WM. M. HANEY, *Clerk of District Court.*

JASPER COUNTY.

1	Assault with intent to commit murder	Penitentiary 2 years at hard lab	Farmer	Yes	American	Bad.
1	Assault with intent to inflict great bodily harm	County jail 3 months	Porter	Yes	Afro-Am	Bad.
1	Assault with intent to inflict great bodily injury	County jail 9 months at hard lab.	Laborer	Yes	Unknown	Bad.

JASPER COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Breaking and entering	1 pen. 1 year at hard labor	2 unknown	3 yes	2 unknown.	1 bad.
		1 pen. 3 yrs, 6 mos. at hard labor	1 farmer		1 Amer	1 unknown.
		1 pen. 9 mos. at hard labor				1 fair.
1	Drunkenness	Fine $15	Miner	Yes	Scotch	Bad.
1	Entering dwelling-house without breaking	County jail 6 months at hard lab.	Miner	Yes	Afro-Am	Unknown.
4	Gambling	2 fine $50	3 farmers	4 yes	4 Amer	3 bad.
		2 fine $25	1 druggist			1 good.
1	Illegal voting	Fine $10	Farmer	Yes	American	Unknown.
2	Keeping a nuisance	2 fine $300	1 farmer	2 yes	1 Amer	2 bad.
			1 laborer		1 unknown.	
2	Larceny	1 pen. 6 mos at hard labor	2 laborers	2 yes	1 Amer	2 bad.
		1 pen. 12 mos. at hard labor			1 Afro-Am.	
1	Obtaining money under false pretenses	Penitentiary 3 years at hard lab.	Unknown	Yes	Unknown	Unknown.
1	Prostitution	Fine $200	Unknown	Yes	Unknown	Unknown.
1	Rape	Penitentiary 5 years at hard lab.	Farmer	No	American	Fair.
1	Running house of ill fame	Fine $200	Laborer	Yes	Unknown	Bad.
1	Seduction	Penitentiary 18 mos. at hard lab.	Farmer	Yes	Irish	Fair

Total amount of fines imposed by the district court of said county during the year	$ 1,175.00
Total amount of fines collected and paid into the county treasury during the year	1,165.90
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	824 27
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	714 02

C. H. KAPPLE, *Clerk of District Court.*

JEFFERSON COUNTY.

2	Assault with intent to do bodily injury	2 fine $25 and costs	2 farmers	2 yes	2 Amer	2 good.

1	Larceny	Penitentiary 1 year	Farm boy	Yes	American	Fair.
1	Lewdness	County jail 30 days	Laborer	Yes	Unknown	Fair.
1	Violating injunction	Fine $200 and costs	Druggist	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 250.00
Total amount of fines collected and paid into the county treasury during the year 50 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 284.40
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

JNO. H. MERCKENS, *Clerk of District Court.*

JOHNSON COUNTY.

2	Assault with intent to inflict great bodily injury	1 county jail 6 months 1 fine $300	1 painter 1 laborer.	2 yes	2 Amer	2 bad.
4	Burglary	4 penitentiary 3 years	2 laborers 1 cornice maker. 1 plumber.	4 yes	4 Amer	4 good.
3	Larceny	1 penitentiary 15 months 1 penitentiary 12 months 1 fine $50.	2 junk dealers 1 laborer.	3 yes	3 Amer	3 good.
1	Larceny from a dwelling in day time	Penitentiary 2 years	Farm hand	Yes	American	Good.
1	Nuisance	Fine $300	Liquor dealer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 650.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 5,000 74
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 850.00

I. W. KEERL, *Clerk of District Court.*

JONES COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault	1 county jail 12 days	1 farmer	1 unknown	2 Amer	1 bad.
		1 fine $10	1 laborer	1 yes		1 good.
1	Assault and battery	Fine $25	Farmer	Yes	Unknown	Unknown.
1	Assault with intent to commit great bodily injury	Fine $10	Blacksmith	Yes	American	Good.
1	Assault with intent to commit murder	County jail 6 months	Laborer	Yes	American	Unknown.
1	Assisting one to escape jail	County jail 2 months	Laborer	Yes	American	Bad.
1	Breaking and entering with intent to commit a felony	Penitentiary 10 years	Tramp	Unknown	American	Bad.
6	Breaking and entering with intent to commit larceny	1 penitentiary 5 years	1 laborer	6 yes	6 Amer	6 bad.
		1 penitentiary 3 years, 6 mos	5 unknown.			
		1 penitentiary 4 years.				
		1 penitentiary 2 years.				
		2 penitentiary 18 months.				
3	Breaking and escaping from prison	2 penitentiary 12 months	3 convicts	3 yes	3 Amer	3 bad.
		1 penitentiary 9 months.				
2	Burglary	2 penitentiary 10 years	2 unknown	2 yes	2 Amer	2 bad.
1	Cheating by false pretense	Penitentiary 1 year	Laborer	Yes	American	Bad.
1	Escaping from prison	Penitentiary 1 year	Convict	Yes	American	Bad.
1	Intoxication (appeal)	County jail 15 days	Laborer	Yes	American	Bad.
1	Keeping a gambling house	Fine $50	Restauranteur	Yes	American	Good.
1	Larceny (petit)	County jail 15 days	Laborer	Yes	American	Bad.
4	Larceny from store in day time	4 county jail 30 days	4 tramps	4 unknown	4 unknown	4 unknown
1	Maiming	Fine $350	Farmer	Yes	American	Good.
1	Murder second degree	Penitentiary 10 years	Not stated	Yes	Unknown	Unknown.
3	Nuisance	3 fine $300	3 saloon keepers	3 yes	3 Amer	3 good.

1	Obtaining money under false pretenses	County jail 90 days	Barber	Yes	American	Bad.
1	Using blasphemous and obscene language	County jail 15 days	Laborer	Yes	American	Bad.
1	Uttering and publishing as true a forged instrument	Penitentiary 2 years, 6 mos	Unknown	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,345.00
Total amount of fines collected and paid into the county treasury during the year 445 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 6,007.78
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 883.15

J. A. HARTMAN, *Clerk of District Court.*

KEOKUK COUNTY.

1	Assault and battery	County jail 30 days	Laborer	Yes	American	Good.
2	Assault with intent to inflict great bodily injury	1 county jail 4 months 1 fine $10	2 laborers	2 yes	2 Amer	1 good. 1 bad.
2	Breaking and entering dwelling house	2 penitentiary 3 months	2 tramps	2 no	2 Afro-Am	2 bad.
3	Burglary	1 penitentiary 7 years 1 penitentiary 2 years 1 penitentiary 18 months.	2 tramps 1 laborer	3 yes	2 Amer 1 German.	3 bad.
1	Carrying concealed weapons	Fine $5	Teacher	Yes	American	Good.
1	Contempt of court	Fine $700, county jail 2 months	Saloon keeper	Yes	American	Bad.
2	Felony	2 penitentiary 9 months	2 tramps	2 no	2 Afro-Am	2 bad.
1	Forgery	Penitentiary 18 months	Laborer	Yes	American	Bad.
1	Larceny	Penitentiary 12 months	Laborer	No	American	Bad.
2	Malicious mischief	1 county jail 6 months 1 county jail 2 months	1 farmer 1 laborer.	2 yes	2 Amer	2 good.
1	Seduction	Fine $500, county jail 6 months	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,215.00
Total amount of fines collected and paid into the county treasury during the year 700.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 9,750.75
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,264.80

J. C. BARRETT, *Clerk of District Court.*

KOSSUTH COUNTY.

No. convicted.	OFFENSE.	SENTENCE	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fine $100	Physician	Yes	American	Bad.
1	Assault with intent to murder	Penitentiary 8 mos. at h'rd l'b'r	Liveryman	Yes	American	Fair.
2	Breaking and entering	2 penitentiary 12 m. at h'rd l'b'r	1 laborer	2 yes	2 Amer	1 fair.
			1 farmer			1 good.
1	Carrying concealed weapons	Fine $25	Physician	Yes	American	Bad.
4	Nuisance	2 fine $300	1 physician	4 yes	2 Amer	2 bad.
		2 fine $100	2 merchants		2 German	1 fair.
			1 boarding house keeper			1 good.
1	Running traction engine across a bridge without extra pl'nks	Fine $5	Thresher	Yes	American	Good.
1	Wife-beating	Fine $5	Liveryman	Yes	American	Good

Total amount of fines imposed by the district court of said county during the year ..... $ 935.00
Total amount of fines collected and paid into the county treasury during the year 283.50
To al expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,952.36
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 550.00

J. B. CARR, *Clerk of District Court.*

LEE COUNTY.

2	Cheating by false pretenses	1 judgment suspended	1 mechanic	2 Yes	1 German	1 fair
1	Larceny	1 penit'nti'ry 6 mos. at hard labor	1 laborer		1 Americ'n	1 unknown
1	Larceny (petit)	Judgment suspended	Upholsterer	Yes	German	Fair.
1	Murder (first degree)	Fine $100 and Co. jail 30 days	Laborer	Yes	American	Fair.
		Penitenti'ry for life at hard labor	Laborer	Yes	American.	Unknown.

Total amount of fines imposed by the district court of said county during the year	$ 100.00
Total amount of fines collected and paid into the county treasury during the year	86 45
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	11,176 38
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	2,099.76

S. I. RUTLEGE, *Clerk of District Court.*

LINN COUNTY.

1	Adultery	County jail 3 months	Traveling man	Yes	American	Fair.
1	Assault with intent to commit great bodily injury	1 fine $100 or Co. jail 1 month	3 laborers	3 yes	1 Amer	1 bad.
3		2 fine $50 or county jail 15 days			2 German	2 fair.
2	Assault with intent to commit murder	2 penitentiary 7 years	2 laborers	2 yes	2 Amer	2 bad.
1	Assault with intent to inflict great bodily injury	Fine $100 or county jail 30 days	Railroad man	Yes	American	Fair.
3	Assisting prisioners to escape	2 penitentiary 9 months	1 laborer	3 yes	3 Amer	3 fair.
		1 county jail 3 months	2 coopers.			
1	Breaking and entering a dwelling in day time	Penitentiary 2 years	Laborer	Yes	American	Bad.
1	Breaking and entering a dwelling house in day time	Penitentiary 18 months	Laborer	Yes	American	Fair.
1	Breaking and entering a store building	Penitentiary 6 months	Loafer	Yes	American	Bad.
1	Breaking and entering in night time	Penitentiary 2 years	Laborer	Yes	German	Bad.
3	Disturbing the peace of others	1 fine $10	3 waiters	3 yes	1 Bohemi'n	1 Good.
		1 fine $100 or Co. jail 30 days			2 Amer	2 Fair.
		1 fine $25 or Co. jail 7 days.				
1	Exciting disturbance	Fine $25 or Co. jail 7 days	Laborer	Yes	American	Fair.
1	Forgery	Penitentiary 1 year	Barber	Yes	American	Good.
6	Keeping a nuisance	5 fine $300 or Co. jail 90 days	1 bartender	6 yes	3 Amer	3 good.
		1 fine $75 or Co. jail 20 days	1 contractor		2 German	3 fair.
			1 laborer		1 Irish.	
			3 saloon keepers.			

LINN COUNTY—Continued

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Larceny	1 fine $75 or Co. jail 22 days	1 laborer	3 yes	1 Bohemi'n	2 fair.
		1 penitentiary 1 year	1 loafer		2 Amer	1 bad.
		1 penitentiary 2 years	1 none.			
4	Larceny from a building in day time	1 fine $50 or Co. jail 15 days	1 barber	4 yes	4 Amer	4 fair.
		3 Co. jail 30 days	3 laborers.			
4	Larceny from a building in night time	1 penitentiary 1 year	1 elevator boy	4 yes	3 Amer	1 bad.
		2 fine $200 or Co. jail 6 months	1 farmer		1 Bohemi'n	3 fair.
		1 penitentiary 2 years	1 railroad man.			
			1 painter.			
1	Larceny from dwelling house	Penitentiary 6 months	Switchman	Yes	American	Fair.
2	Larceny from the person	1 penitentiary 2 years	1 barber	2 yes	2 Amer	2 bad.
		1 penitentiary 1 year	1 laborer.			
2	Larceny (petit)	1 fine $100 or Co. jail 30 days	1 laborer	2 yes	2 Amer	2 bad.
		1 fine $15 or Co. jail 5 days	1 cooper.			
1	Malicious injury to a bldg	Fine $30 or Co. jail 8 days	Blacksmith	Yes	American	Fair.
3	Nuisance	1 fine $300 or Co. jail 90 days	3 saloon keepers	3 yes	1 Amer	1 fair.
		1 fine $25 or Co. jail 7 days			1 German	2 good.
		1 fine $50 or Co. jail 15 days			1 Bohemi'n	
4	Obtaining money under false pretenses	2 penitentiary 1 year	2 laborers	4 yes	3 Amer	2 fair
		1 penitentiary 7 years	1 barber		1 German	1 good.
		1 penitentiary 9 months	1 saloon keeper			1 bad.
1	Placing dynamite on doorstep of an inhabited dwelling	Penitentiary 3 years	Plasterer	Yes	American	Fair.
1	Placing dynamite with intent to destroy inhabited dwelling	Penitentiary 15 years	Saloon keeper	Yes	Bohemian	Fair.
1	Rape	Penitentiary 5 years	Laborer	Yes	American	Fair.
1	Receiving stolen property	County jail 15 days	Painter	Yes	American	Fair.

1	Resisting an officer	Fine $10 or Co. jail 3 days	Lather	Yes	American	Bad.
1	Robbery	Penitentiary 2 years, 6 months	Railroad man	Yes	American	Fair.
1	Uttering a forged order	Penitentiary 6 months	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 3,090.00
Total amount of fines collected and paid into the county treasury during the year 952.50
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 16,479.34
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,535.54

J. W. BOWMAN, *Clerk of District Court.*

LOUISA COUNTY.

2	Assault and battery	2 fine $100 and costs	2 farmers	2 yes	2 Americ'n	2 good.
1	Larceny	Penitentiary 18 months	Laborer	Yes	American.	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 200.00
Total amount of fines collected and paid into the county treasury during the year 231.30
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,036.82
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 788.27

ED. HICKLIN, *Clerk of District Court.*

LUCAS COUNTY.

1	Attempt at murder	Penitentiary 6 years	Laborer	Yes	German	Bad.
3	Breaking and entering	1 penitentiary 1 year	2 laborers	3 yes	2 Americ'n	3 bad.
		1 penitentiary 18 months	1 tramp		1 Irish.	
		1 penitentiary 5 years.				
2	Burglary	2 penitentiary 18 months	2 tramps	2 yes	2 Americ'n	2 bad.
10	Nuisance (liquor)	9 fine $300 or Co. jail 90 days	3 boarding house keepers	10 yes	1 Americ'n	7 bad.
		1 county jail 90 days	4 laborers		9 Germans	3 fair.
			2 restauranteurs.			
			1 unknown.			
1	Obtaining goods under false pretenses	Penitentiary 18 months	Laborer	Yes	German	Bad.
1	Robbery	Penitentiary 2 years	Laborer	Yes	Afro-Am.	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 2,700.00
Total amount of fines collected and paid into the county treasury during the year	150.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	4,569.96
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	525.00

J. C. SEWARD, *Clerk of District Court.*

LYON COUNTY.

1	Assault and battery	Fine $25	Farmer	Yes	Irish	Good.
1	Assault with intent to commit murder	Penit'nti'ry 10 yrs. at hard labor	Cook	Yes.	French	Unknown.

Total amount of fines imposed by the district court of said county during the year	$ 25.00
Total amount of fines collected and paid into the county treasury during the year	
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	131.55
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	800.00

O. M. KELSO, *Clerk of District Court.*

MADISON COUNTY.

1	Arson	Penitentiary 5 years	Farmer	Yes	Irish	Bad.
1	Assault and battery	Fine $50	Laborer	Yes	American.	Fair.
1	Assault with intent to inflict great bodily injury	County jail 4 months	Laborer	Yes	American.	Unknown.
2	Assisting prisoner to escape	2 penitentiary 4 years	2 laborers	2 yes	2 Amer	1 fair. 1 bad.
3	Burglary	2 penitentiary 1 year 1 penitentiary 3 years	1 tramp 1 farmer 1 laborer	3 yes --- ---	2 Amer 1 Irish ---	1 unknown. 1 bad. 1 fair.
2	Conspiracy	2 penitentiary 2 years	2 laborers	2 yes	2 Amer	1 fair. 1 bad.
12	Gambling	6 fine $10 1 fine $65 1 fine $20 1 fine $25. 2 fine $75. 1 fine $50.	7 laborers 5 none --- ---	12 yes --- --- ---	12 Amer --- --- ---	7 fair. 4 bad. 1 good.

5	Keeping a gambling house	2 fine $50 and costs 3 fine $50	2 laborers 1 farmer 1 none. 1 broker.	5 yes	5 Amer	2 good. 3 fair.
3	Larceny	2 county jail 60 days 1 penitentiary 2 years	3 laborers	3 yes	3 Amer	2 fair. 1 bad.
2	Larceny from a building	2 penitentiary 2 years	2 laborers	2 yes	2 Amer	1 bad. 1 fair.
1	Malicious injury to property	Fine $10 and Co. jail 3 months	None	Yes	American	Bad.
1	Nuisance	Fine $50	Shoeman	Yes	American	Fair.
1	Perjury	Penitentiary 2 years, 6 months	Postmaster	Yes	American	Fair.
1	Rape	Penitentiary 1 year	Farmer	Yes	American	Unknown.
2	Robbery	2 penitentiary 15 years	2 laborers	2 yes	2 Amer	1 fair. 1 bad.
1	Seduction	Fine $1 and county jail 10 days	Laborer	Yes	American	Unknown.

Total amount of fines imposed by the district court of said county during the year ..... $ 731.00
Total amount of fines collected and paid into the county treasury during the year 176.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 5,398.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 900.00

H. S THOMSON, *Clerk of District Court.*

MAHASKA COUNTY.

1	Adultery	Penitentiary 6 months	Carpenter	Yes	American	Good.
1	Disorderly conduct (appeal)	Fine $25	Laborer	Yes	American	Fair.
1	Assault	County jail 20 days	Laborer	Yes	American	Bad.
1	Burglary	Penitentiary 2 years 6 months	Laborer	Yes	Irish	Bad.
1	Forgery	Penitentiary 1 year	Farmer	Yes	American	Fair.
2	Larceny	1 penitentiary 5 years 1 county jail 8 months	1 electrician 1 laborer.	2 yes	2 Am'ric'ns	2 fair.
12	Nuisance	1 fine $1,000 1 fine $500 2 fine $400 5 fine $300 2 fine $200 1 fine $100	8 miners 1 teamster 1 laborer 1 servant 1 saloon keeper	12 yes	2 Am'ric'ns 4 Afro-Am 3 Germans 1 English. 1 Irish. 1 Welsh.	10 fair. 2 bad.

MAHASKA COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Robbery	1 penitentiary 5 years 1 county jail 1 year	1 miner 1 laborer.	2 yes	2 Am'ric'ns	2 bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 4,325.00
Total amount of fines collected and paid into the county treasury during the year 1,668.30
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 9,775.26
Total am't paid county attorney by the coun'y on account of criminal prosecutions during year, including salaries 1,730.00

R. K. DAVIS, *Clerk of District Court.*

MARION COUNTY.

1	Adultery	Penitentiary 6 months	Bricklayer	Yes	Not stated	Fair.
8	Assault	5 fine $25	3 farmers	8 yes	7 Americ'n	4 good.
		1 fine $10	3 farm boys		1 not stated	4 fair.
		1 fine $5	1 coal miner.			
		1 fine $75	1 laborer.			
2	Breaking and entering	2 penitentiary 2 years, 6 months	1 laborer	2 yes	2 not stated	1 bad.
			1 iron worker			1 unknown
1	Forgery	Penitentiary 2 years	Farmer	Yes	American.	Good.
2	Larceny	2 penitentiary 3 years	2 laborers	2 yes	2 not stated	2 bad.
1	Malicious injury to a vehicle	Fine $200	Farm boy	Yes	American.	Bad.
1	Malicious mischief	Fine $10	Farm boy	Yes	American.	Good.
1	Nuisance	Fine $300	Laborer	Yes	American.	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 725.00
Total amount of fines collected and paid into the county treasury during the year 85.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,826.78
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 790 00

J. H. TEMPLETON, *Clerk of District Court.*

MARSHALL COUNTY.

1	Assault with intent to commit great bodily injury	County jail 10 days	Laborer	Yes	American	Fair.
1	Assault with intent to commit murder	County jail 6 months	Laborer	Yes	American	Bad.
2	Breaking and entering a store	2 penitentiary 10 years	2 tramps	2 yes	2 Irish	2 bad.
1	Burglary	Penitentiary 2 years	Tramp	Yes	German	Fair.
1	Desertion of wife	County jail 12 months	Laborer	Yes	German	Fair.
1	Forgery	Penitentiary 18 months	Laborer	Yes	American	Bad.
2	Gambling	1 county jail 30 days 1 fine $13.50	1 laborer 1 printer.	2 yes	2 Amer	2 fair.
8	Larceny	4 penitentiary 12 months 2 penitentiary 8 months 1 penitentiary 4 months. 1 county jail 30 days.	6 laborers 2 tramps	8 yes ----------	8 Amer ----------	6 fair. 2 bad.
1	Nuisance	Fine $67.50	Tobacconist	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 81 00
Total amount of fines collected and paid into the county treasury during the year 517.75
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 8,569.12
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,042 51

J. C. BULLOCK, *Clerk of District Court.*

MILLS COUNTY.

1	Forgery	Penitentiary 18 months	Forger	Yes	American	Good.
1	Gambling	Fine $50	Clerk	Yes	American	Good.
1	Murder	Fine $100 and penitentiary 7 yrs.	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 150.00
Total amount of fines collected and paid into the county treasury during the year 50.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 2,890 41
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 700.00

C. C. POTTER, *Clerk of District Court.*

MITCHELL COUNTY.

No. convicted.	OFFENSE.	SENTENCE	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to compel a person to do an act against his will	Fine $75 or county jail 22 days	Painter	Yes	American	Bad.
1	Assault with intent to commit rape	Penitentiary 10 years	Laborer	Yes	American	Good.
2	Burglary	2 penitentiary 2 years	1 laborer 1 loafer.	2 yes	2 Amer	2 bad.
2	Gaming and betting	2 fine $20 and Co. jail 20 days	1 c oper 1 farmer.	2 yes	2 Amer	2 good.
1	Incorrigible	Reform school	Farm boy	Yes	American	Bad.
1	Keeping a house of prostitution	Penitentiary 2 years, 6 months	Plasterer	Yes	American	Bad.
1	Larceny (grand)	Penitentiary 6 months	Student	Yes	American	Good.
2	Unlawful cohabitation	1 penitentiary 15 months 1 penitentiary 8 months	1 farm hand 1 milliner.	2 yes	2 Amer	2 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 115 00
Total amount of fines collected and paid into the county treasury during the year 40.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,185.02
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

C. J. WRIGHT, *Clerk of District Court.*

MONONA COUNTY.

1	Assault and battery	Fine $25	Farmer	Yes	English	Fair.
2	Extortion	2 county jail 2 mos. and costs	1 painter 1 brickmason	2 yes	2 Amer	1 bad. 1 fair.

Total amount of fines imposed by the district court of said county during the year	$ 25 00
Total amount of fines collected and paid into the county treasury during the year	69.70
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,986.10
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	794 31

C. H. BRADBURY, *Clerk of District Court.*

MONROE COUNTY.

1	Breaking and entering	Penitentiary 2 yrs. and costs	Teamster	Yes	Not stated	Bad.
5	Nuisance (liquor)	5 fine $300 and costs	1 miner	4 yes	2 Afro-Am.	5 fair.
			1 coal miner	1 no	1 Welsh.	
			1 farmer		2 not st'ted	
			1 restauranteur.			
			1 saloon keeper.			
1	Seduction	Fine $250 and costs	Farmer	Yes	Irish	Good.

Total amount of fines imposed by the district court of said county during the year	$ 1,750.00
Total amount of fines collected and paid into the county treasury during the year	30.33
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	7,108.57
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	865.00

D. W. BATES, *Clerk of District Court*

MONTGOMERY COUNTY.

1	Breaking and entering a car	Penitentiary 3 years, 6 months	Farmer	Yes	Swede	Bad.
1	Burglary	Penitentiary 7 years	Tramp	No	Unknown	Bad.
1	Desertion after seduction and marriage	Continued for sentence	Farmer	Yes	American	Fair.
7	Gambling	7 fine $50 and costs	4 farmers	6 yes	5 Amer	3 fair.
			2 laborers	1 no	2 English.	3 good.
			1 hotel keeper			1 bad.
1	Getting off railroad car in motion	County jail 5 days	Not stated	Yes	Not stated.	Not stated.
1	Keeping gambling house	Fine $100	Laborer	Yes	American	Fair.
1	Larceny from building in night time	Fine $10 and county jail 6 mos	Grocer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 460.00
Total amount of fines collected and paid into the county treasury during the year 110.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 2,944.16
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 771.03

H. G. BARNES, *Clerk of District Court.*

MUSCATINE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Breaking and entering	1 county jail 30 days	1 laborer	2 yes	2 Am'ric'ns	1 fair.
		1 penitentiary 4 months	1 school boy			1 bad.
1	Intoxication	County jail 10 days	School boy	Yes	American.	Bad.
3	Larceny (petit)	2 fine $25 or county jail	2 farm hands	3 yes	2 Am'ric'ns	3 fair.
		1 county jail 15 days	1 laborer		1 unknown	
4	Larceny from a building	3 county jail 30 days	2 laborers	4 yes	2 Am'ric'ns	4 bad.
		1 penitentiary 4 months	2 crooks		2 unknown	
1	Lewdness	County jail 3 months	Horseman	Yes	American.	Fair.
1	Murder	Penitentiary for life at hard labor	Laborer	Yes	American.	Bad.
1	Resisting an officer	Fine $500 or county jail	Farm hand	Yes	Unknown.	Fair.
1	Robbery	Penitentiary 2 years	Crook	Yes.	Unknown.	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 550.00
Total amount of fines collected and paid into the county treasury during the year 183.95
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 7,011.61
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,000.00

J. W. EELLS, *Clerk of District Court.*

O'BRIEN COUNTY.

1	Assault	County jail 30 days	Unknown	Yes	Not stated	Bad.
1	Assault with intent to commit robbery	Penitentiary 6 months	Unknown	Yes	Not stated	Bad.
1	Intent to inflict great bodily injury	County jail 2 months	Not stated	Not stated	Not stated	Not stated.
1	Larceny	Penitentiary 18 months	Moulder	Yes	Pole	Fair.

Total amount of fines imposed by the district court of said county during the year
Total amount of fines collected and paid into the county treasury during the year $ 138.85
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,383.97
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 616.68

S. A. MARTIN, *Clerk of District Court.*

OSCEOLA COUNTY.

1	Breaking and entering	Penitentiary 11 months	Not stated	Yes	Not stated	Not stated.
1	Forgery	Penitentiary 3 years and fine $1	Not stated	Yes	Not stated	Not stated.
1	Larceny	County jail 30 days	Not stated	Yes	Not stated	Not stated.
1	Uttering a forged instrument	Penitentiary 1 year	Not stated	Yes	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year $ 1.00
Total amount of fines collected and paid into the county treasury during the year
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 585.20
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 300.00

A. W. MCCALLUM, *Clerk of District Court.*

PAGE COUNTY.

1	Breach of peace	County jail 3 months	Laborer	Yes	American	Bad.
1	Breaking jail	County jail 6 months	Farmer	Yes	American	Bad.
16	Gambling	1 county jail 4 months 15 fine $50	13 laborers 1 bill poster 1 loafer 1 printer	7 no 9 yes	16 Amer	11 bad. 4 fair. 1 good.

PAGE COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Intent to murder	Penitentiary 3 years	Laborer	Yes	American	Bad.
1	Keeping a gambling house	Fine $100	Loafer	Yes	American	Bad.
2	Lewdness	1 penitentiary 6 months	1 laborer	2 yes	2 Amer	2 bad.
		1 fine $75	1 farmer			
4	Nuisance	3 fine $300	1 express agent	4 yes	3 Amer	2 bad.
		1 fine $50	1 laborer		1 not stated	1 fair.
			1 grocer			1 good.
			1 saloonkeeper			
1	Perjury	Penitentiary 1 year	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,875.00
Total amount of fines collected and paid into the county treasury during the year	535 95
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	2,798 93
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	850 00

A. WENSTRAND, *Clerk of District Court.*

PALO ALTO COUNTY.

1	Assault	Fine $30	Not stated	Yes	Irish	Not stated.
1	Assault to commit great bodily injury	Fine $25	Farmer	Yes	German	Not stated.
1	Assault with intent to inflict great bodily injury	Fine $5	Farmer	Yes	American	Not stated.
3	Burglary	3 penitentiary 7 years	1 tailor 1 mechanic 1 unknown	3 yes	1 Canadian 2 Amer	3 not stated

Total amount of fines imposed by the district court of said county during the year	$ 60 00
Total amount of fines collected and paid into the county treasury during the year	60.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	959.91
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	600 00

H. M HELGEN, *Clerk of District Court.*

PLYMOUTH COUNTY.

1	Assault to commit injury	County jail 3 months	Tramp	Yes	American	Unknown.
3	Burglary	1 penitentiary 10 months	1 hostler	3 yes	3 Amer	1 good.
		2 penitentiary 2 years	2 tramps			2 bad.
1	Forgery	Penitentiary 6 months	Painter	Yes	German	Good.
4	Larceny	1 penitentiary 10 months	1 tramp	3 yes	1 German	1 unknown
		1 penitentiary 12 months	2 farm hands	1 no	3 Amer	2 fair.
		2 county jail 30 days	1 laborer			1 bad.
1	Practicing pharmacy without license	Fine $100	Medicine peddler	Yes	German	Good.
2	Rape	1 penitentiary 4 years	2 farm hands	2 no	2 German	2 good.
		1 penitentiary 9 yrs. 11 mos.				

Total amount of fines imposed by the district court of said county during the year	$ 100.00
Total amount of fines collected and paid into the county treasury during the year	
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	3,738.44
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,000.00

E. C. PFAFFLE, *Clerk of District Court.*

POCAHONTAS COUNTY.

1	Contempt of court	Fine $25 and costs or Co. jail	Merchant	Yes	American	Good.
1	Resisting an officer	Fine $50 and costs or Co. jail	Laborer	Yes	American	Not stated
1	Using obscene language	Fine $25 and costs or Co. jail	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 100.00
Total amount of fines collected and paid into the county treasury during the year	50.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,061.26
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	600 00

F. H. PLUMB, *Clerk of the District Court.*

POLK COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Aiding prisoner to escape	Penitentiary 4 years	Not stated	Not stated.	Not stated.	Not stated.
1	Arson	Penitentiary 8 years	Not stated	Not stated.	Not stated.	Not stated.
3	Assault and battery	2 county jail 20 days 1 county jail 30 days	3 not stated	3 not stated	3 not stated	3 not stated
2	Assault with intent to inflict great bodily injury	1 county jail 6 months 1 county jail 30 days.	2 not stated	2 not stated	2 not stated	2 not stated
3	Assault with intent to murder	1 penitentiary 10 years 1 penitentiary 8 years. 1 penitentiary 6 years.	3 not stated	3 not stated	3 not stated	3 not stated
3	Attempting to break and enter	3 penitentiary 1 year	3 not stated.	3 not stated	3 not stated	3 not stated
1	Attempting to break and enter a railway car	Penitentiary 1 year	Not stated	Not stated.	Not stated.	Not stated.
1	Being found in a disorderly house	Fine $25 and costs	Not stated	Not stated	Not stated.	Not stated.
1	Bigamy	Penitentiary 1 year	Not stated	Not stated.	Not stated.	Not stated.
14	Breaking and entering	2 penitentiary 5 years 1 penitentiary 6 years. 2 penitentiary 4 years. 3 penitentiary 3 years. 1 penitentiary 2 years. 2 penitentiary 1 year. 2 reform school. 1 fine $25 and Co. jail 6 months.	14 not stated	14 not st'ted	14 not st'ted	14 not st'ted
3	Breaking and entering a railway car	3 penitentiary 3 years	3 not stated	3 not stated	3 not stated	3 not stated
	Burglary	1 penitentiary 20 years 1 penitentiary 15 years. 2 penitentiary 6 years. 1 penitentiary 2 years.	5 not stated	5 not stated	5 not stated	5 not stated

1	Carrying concealed weapons	Fine $25	Not stated	Not stated	Not stated	Not stated
1	Causing a woman to be defiled against her will	Penitentiary 2 years	Not stated	Not stated	Not stated	Not stated
1	Entering a building without breaking	Penitentiary 6 years	Not stated	Not stated	Not stated	Not stated
1	Forgery	Penitentiary 1 year	Not stated	Not stated	Not stated	Not stated
1	Indecent exposure	County jail 6 months	Not stated	Not stated	Not stated	Not stated
1	Keeping a disorderly house	Fine $50 and costs	Not stated	Not stated	Not stated	Not stated
2	Larceny	1 penitentiary 2 years 1 county jail 30 days.	2 not stated	2 not stated	2 not stated	2 not stated
2	Larceny (grand)	1 penitentiary 4 years, 6 months 1 penitentiary 1 year.	2 not stated	2 not stated	2 not stated	2 not stated
2	Larceny (petit)	2 county jail 30 days	2 not stated	2not stated	2 not stated	2 not stated
8	Larceny from a building	2 county jail 4 months 2 county jail 3 months. 1 county jail 30 days. 1 fine $25 and county jail 4 mos. 1 fine $25 and county jail 6 mos. 1 fine $25 and county jail 30 days	8 not stated	8 not stated	8 not stated	8 not stated
1	Larceny from a building in day time	County jail 30 days	Not stated	Not stated	Not stated	Not stated
1	Larceny from a building in night time.	County jail 4 months	Not stated	Not stated	Not stated	Not stated
1	Larceny from a store in night time	Penitentiary 7 years, 6 months	Not stated	Not stated	Not stated	Not stated
4	Larceny from the person	1 penitentiary 7 years, 6 months 1 penitentiary 5 years. 1 penitentiary 2 years, 6 months 1 penitentiary 2 years.	4 not stated	4 not stated	4 not stated	4 not stated
1	Malicious injury to a building	County jail 30 days	Not stated	Not stated	Not stated	Not stated
1	Malicious mischief	County jail 9 months	Not stated	Not stated	Not stated	Not stated
1	Murder, second degree	Penitentiary 20 years	Not stated	Not stated	Not stated	Not stated
2	Nuisance	2 fine $300 and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Receiving stolen goods	Fine $25 and county jail 30 days	Not stated	Not stated	Not stated	Not stated
3	Robbery	1 penitentiary 20 years 1 penitentiary 10 years. 1 penitentiary 2 years.	3 not stated	3 not stated	3 not stated	3 not stated

POLK COUNTY—Continued.

Total amount of fines imposed by the district court of said county during the year	$ 825.00
Total amount of fines collected and paid into the county treasury during the year	780.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	*73,909.99
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,580.54

J. C. TATE, *Clerk of District Court.*

* This amount includes costs of district and justice courts, grand jury and jail. Estimated total expense of county on account of criminal prosecutions in district court, $45,000.

POTTAWATTAMIE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Adultery	Penitentiary 1 year	Laborer	Yes	German	Bad.
1	Assault and battery	Fine $25	Laborer	Yes	German	Fair.
4	Assault	2 county jail 1 year	2 horse traders	4 yes	3 Amer.	2 bad.
		1 county jail 20 days	1 barber		1 Afro-Am.	1 fair.
		1 fine $15	1 laborer			1 good.
1	Assault with intent to inflict great bodily injury	Fine $100	Laborer	Yes	American	Bad.
5	Breaking and entering	1 penitentiary 3 years	3 laborers	5 yes	3 Amer.	5 bad.
		2 penitentiary 6 months	2 not stated		1 German.	
		1 county jail 30 days			1 Irish.	
		1 county jail 20 days.				
1	Breaking and entering a building	Penitentiary 15 months	Laborer	Yes	American	Bad.
3	Burglary	1 penitentiary 10 years	1 thief	3 yes	1 Amer.	3 bad.
		1 penitentiary 5 years	1 laborer		1 Afro-Am.	
		1 penitentiary 3 years	1 cigarmaker		1 Dane.	

4	Cheating by false pretense	1 penitentiary 3 months	2 laborers	4 yes	3 Amer.	1 bad.
		1 county jail 3 months	1 barber		1 German.	2 fair.
		1 county jail 30 days	1 not stated			1 good.
		1 county jail 17 days.				
1	Criminal assault	Penitentiary 18 months	Laborer	Yes	Dane	Bad.
2	Forgery	1 penitentiary 2 years	1 railroad man	2 yes	2 Amer.	1 bad.
		1 penitentiary 1 year	1 laborer			1 fair.
3	Gambling	1 fine $75 or county jail 22 days.	3 laborers	3 yes	3 English.	3 good.
		2 fine $35.				
6	Larceny	1 penitentiary 20 years	4 laborers	6 yes	5 Amer.	6 bad.
		1 penitentiary 3 years	1 harnessmaker		1 Irish.	
		1 penitentiary 6 months	1 horse trader.			
		1 county jail 4 months.				
		1 county jail 22 days				
		1 county jail 16 days				
1	Larceny from a building	Penitentiary 6 months	Laborer	Yes	Dane	Bad.
1	Lewdness	Fine $15 or county jail 3½ days	Prostitute	Yes	American.	Bad.
1	Malicious injury to a building.	County jail 20 days.	Painter	Yes	American.	Bad.
1	Robbery	Penitentiary 2 years.	Switchman	Yes	Irish	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	120 00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	1,675.55
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	2,220.00

F. L. REED, *Clerk of District Court.*

POWESHIEK COUNTY.

1	Assault with intent to commit great bodily injury	Fine $25 and costs	Farmer	Yes	Irish	Fair.
1	Assault with intent to commit murder	Penitentiary 2 years at hard labor and costs	Laborer	Yes	Irish	Fair.
2	Burglary	2 penitentiary 1 year at hard labor and costs	2 laborers	2 yes	2 Amer	2 bad.

POWESHIEK COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Nuisance	1 fine $600 and costs	1 banker	2 yes	1 German	1 good.
		1 fine $300 and costs	1 blacksmith		1 Irish	1 fair.
3	Rape	2 penitentiary 6 yrs. and costs	3 farmers	3 yes	2 Irish	3 fair.
		1 penitentiary 8 yrs. and costs			1 Scotch.	

Total amount of fines imposed by the district court of said county during the year	$ 925 00
Total amount of fines collected and paid into the county treasury during the year	86 20
Total expense of the county on account of criminal prosecutions (not including attorney's fees) during the year	2,197.70
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	900.00

GEO. PHILLIPS, *Clerk of District Court.*

RINGGOLD COUNTY.

1	Abortion	Fine $1 and penitentiary 2 yrs.	Carpenter	Yes	American	Good.
1	Assault with intent to commit bodily injury	Fine $150	Farmer	Yes	American	Good.
1	Keeping a gambling house	Fine $300	Gambler	Yes	American	Bad.
1	Lewdness	Fine $25	Show woman	Yes	French	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 476.00
Total amount of fines collected and paid into the county treasury during the year	475.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	987.30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	554.40

C. G. STRANAHAN, *Clerk of District Court.*

SAC COUNTY.

2	Assault with intent to commit manslaughter	1 penitentiary 1 year, 6 months 1 penitentiary 1 year	2 laborers	2 yes	1 German 1 Amer.	1 good. 1 unknown

1	Bank robbery	Penitentiary 2 years	Farmer	Yes	American	Good.
1	Blasphemy	Fine $25 and costs	Stock buyer	Yes	German	Good.
1	Burglary	Penitentiary 1 year, 6 months	Laborer	Yes	German	Good.
1	Larceny	Penitentiary 5 years	Unknown	Not st'ted.	American	Unknown.
4	Nuisance	1 fine $500 and costs 2 fine $300 and costs 1 fine $60 and costs	1 druggist 1 none 1 laborer. 1 loafer.	4 yes	3 Amer 1 German	4 good.

Total amount of fines imposed by the district court of said county during the year	$ 1,185.00
Total amount of fines collected and paid into the county treasury during the year	385.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,711.51
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	660.26

W. C. WADDELL, *Clerk of District Court.*

SCOTT COUNTY.

3	Assault and battery	2 county jail 30 days 1 fine $100	1 contractor 2 laborers	2 yes 1 no	2 Amer 1 Afro-Am	1 good. 2 fair.
2	Assault with intent to do great bodily injury	2 county jail 2 months	2 laborers	2 yes	2 Amer	2 fair.
1	Assault with intent to commit murder	Penitentiary 5 years	Motorman	Yes	American	Fair.
1	Bigamy	County jail 30 days	Housewife	Yes	German	Good.
1	Breaking and entering	County jail 6 months	Laborer	Yes	German	Good.
2	Larceny	1 county jail 30 days 1 penitentiary 18 months.	2 laborers	2 yes	2 Amer	2 fair.
1	Larceny by embezzlement	Penitentiary 4 years	Agent	Yes	American	Bad.
8	Larceny from the person	3 penitentiary 2 years 4 penitentiary 2 years, 6 months 1 penitentiary 6 months.	4 prostitutes 4 laborers	7 yes 1 no	4 Amer 4 Afro-Am	6 bad. 2 fair.
2	Larceny in store in night time	2 county jail 9 months	2 laborers	2 yes	2 Amer	2 fair.
2	Malicious mischief	1 county jail 20 days 1 fine $100.	2 laborers	2 yes	2 Amer	2 fair.
2	Receiving stolen goods	2 fine $500 and Co. jail 1 year	1 laborer 1 housewife.	2 yes	2 Amer	2 fair.

Total amount of fines imposed by the district court of said county during the year	$ 1,200.00
Total amount of fines collected and paid into the county treasury during the year	100 00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	21,748.07
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,528 57

J. F. CHEEK, *Clerk of District Court.*

SHELBY COUNTY.

Total amount of fines imposed by the district court of said county during the year	
Total amount of fines collected and paid into the county treasury during the year	
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	$ 1,952.74
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	605.20

W. E. COOPER, *Clerk of District Court.*

SIOUX COUNTY.

Total amount of fines imposed by the district court of said county during the year	
Total amount of fines collected and paid into the county treasury during the year	
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	$ 1,037.34
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,100.00

H. R. MELROSE, *Clerk of District Court.*

STORY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault to commit manslaughter	1 penitentiary 10 years 1 penitentiary 5 years.	2 not stated	2 yes	2 not st'ted	2 bad.
1	Forgery	Penitentiary 4 years	Farmer	Yes	American.	Bad.
1	Larceny from the person	Penitentiary 6 months	Not stated	Yes	Not stated	Bad.
2	Nuisance	2 fine $300	1 druggist 1 laborer	2 yes	1 Norw'g'n 1 not st'ted	1 good. 1 fair.

Total amount of fines imposed by the district court of said county during the year	$ 600.00
Total amount of fines collected and paid into the county treasury during the year	600.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	7,068.20
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	660.00

C. M. SOPER, *Clerk of District Court.*

TAMA COUNTY.

2	Assault with intent to commit rape	1 penitentiary 20 years	1 loafer	2 yes	1 Afro-Am	1 bad.
		1 county jail 30 days	1 laborer		1 Amer	1 fair.
5	Larceny	1 penitentiary 6 months	3 laborers	4 yes	4 Amer	3 good.
		1 county jail 3 months	1 none	1 no	1 German	1 not st'ted
		1 county jail 10 days	1 tramp			1 bad.
		1 county jail 1 day.				
		1 fine $10.				
2	Malicious mischief	1 penitentiary 6 months	1 tramp	2 yes	1 Swede	1 bad.
		1 fine $10	1 capitalist		1 Amer	1 good.
10	Nui ance	8 fine $300 or county jail 95 days	9 saloon keepers	10 yes	8 Germans	1 good.
		1 fine $300 or county jail 90 days	1 bootlegger		1 Irish	9 fair·
		1 fine $50.			1 English.	

Total amount of fines imposed by the district court of said county during the year	$ 2,770 00
Total amount of fines collected and paid into the county treasury during the year	1,426.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	4,409.62
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,091.15

C. D. COATES, *Clerk of District Court.*

TAYLOR COUNTY.

1	Assault with intent to commit great bodily injury	Fine $25	Laborer	Yes	Unknown	Bad.
2	Assault with intent to inflict great bodily injury.	1 fine $25	1 farmer	2 yes	2 unknown	2 good.
		1 fine $50	1 restauranteur			
1	Contempt of court	Fine $200	Druggist	Yes	Unknown	Bad.

TAYLOR COUNTY--Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Embezzlement	County jail 30 days	Barber	Yes	Unknown	Bad
1	Forgery	Penitentiary 2 years	Farmer	Yes	Unknown	Bad.
2	Illegally selling intoxicating liquor	2 fine $100	1 physician 1 druggist	2 yes	2 unknown	2 bad.
2	Nuisance	1 fine $300 1 fine $50	1 physician 1 druggist	2 yes	2 unknown	1 good. 1 bad.
1	Violation of permit to sell liquor	Revocation of permit	Druggist	Yes	Unknown	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 850.00
Total amount of fines collected and paid into the county treasury during the year 900.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 1,283.95
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 922.65

PAUL HUNTER, *Clerk of District Court.*

UNION COUNTY.

1	Assault with intent to commit great bodily injury	Fine $300 and costs	Farmer	Yes	American	Not stated.
1	Murder	Penitenti'y for life at hard labor	Farmer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 300.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 798.50
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 815.68

J. M. JOSEPH, *Clerk of District Court.*

VAN BUREN COUNTY.

2	Breaking jail	1 fine $10 and costs and Co. jail 30 days at hard labor 1 fine $20 and costs and Co. jail 30 days at hard labor.	2 laborers	2 not stated	2 Amer	2 not stated
1	Burglary	Penitentiary 5 years at hard labor and costs	Laborer	Not stated	American.	Not stated.
5	Nuisance	4 fine $300 and costs 1 fine $25 and costs	4 laborers 1 druggist.	5 not stated	5 Amer	5 not stated
1	Receiving stolen goods	Penitentiary 2 years at hard labor and costs	Laborer	Not stated	American.	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 1,255.00
Total amount of fines collected and paid into the county treasury during the year	364.20
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	5,810.79
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

H. C MEEK, *Clerk of District Court.*

WAPELLO COUNTY.

3	Assault with intent to commit murder	1 penitentiary 18 months 1 penitentiary 6 months. 1 penitentiary 4 months.	3 not stated	3 not stated	3 Afro-Am	3 not stated
1	Breaking and entering car	County jail 10 days	Not stated	Not stated	Not stated	Not stated.
2	Burglary	1 county jail 6 months 1 county jail 4 months.	2 not stated	2 not stated	2 not stated	2 not stated
1	Embezzlement	Penitentiary 18 months	Tr'v'l'g salesman.	Yes	American.	Not sta'ed.
2	Keeping a gambling house	1 fine $50 1 fine $300	1 coal miner 1 not stated	1 yes 1 not stated	1 not stated 1 Afro-Am.	2 not stated
4	Larceny	2 county jail 2 months 2 county jail 1 month	3 not stated 1 carpenter	3 not stated 1 yes	2 Afro-Am 2 Amer	4 not stated
1	Larceny from a building	Penitentiary 1 year	Not stated	Not stated	Not stated	Not stated.
1	Larceny from the person	County jail 15 days	Not stated	Not stated	Afro-Am	Not stated.
1	Lewdness	County jail 30 days	Not stated	Not stated	Not stated	Not stated.

WAPELLO COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Maiming and disfiguring	County jail 60 days	Not stated	Not stated	Not stated	Not stated.
3	Nuisance (liquor)	2 fine $100	2 not stated	3 yes	2 Amer	2 bad.
		1 fine $300 or county jail	1 coal miner		1 not stated	1 not stated
4	Robbery	1 penitentiary 5 years	4 not stated	1 no	4 not stated	3 not stated
		2 penitentiary 3 years		1 yes		1 bad.
		1 penitentiary 2 years		2 not stated		
1	Seduction	Fine $250	Conductor	Yes	American	Not stated.
1	Selling and disposing of mortgaged property	Penitentiary 18 months	Not stated	Not stated	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,100.00
Total amount of fines collected and paid into the county treasury during the year 258.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 12,949 00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,000 00

O. J. GARRIOTT, *Clerk of District Court.*

WARREN COUNTY.

1	Forgery	Penitentiary 9 months and costs	Farmer	Yes	American	Good.
1	Nuisance	Fine $50 or county jail 15 days	Butcher	Yes	German	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 5,640.74
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

R. T. ELSON, *Clerk of District Court.*

WASHINGTON COUNTY.

7	Breaking and entering	2 penitentiary 2 years 2 penitentiary 15 months 3 county jail 4 months	7 tramps	7 Yes	7 Amer	7 bad.
1	Conspiracy	Penitentiary 2 years and costs	Patent right	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year
Total amount of fines collected and paid into the county treasury during the year $ 500.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 3,320.98
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 650.00

J. B. YOUNG, *Clerk of District Court.*

WAYNE COUNTY.

1	Assault and battery	Fine $20 and costs	Farmer	Yes	American	Good.
1	Assault with intent to commit murder	Penitentiary 6 years	Farmer	Yes	American	Fair.
1	Contempt of court	Fine $10	Not stated	Not stated	Not stated	Not stated.
3	Cutting harness	1 fine $25 and costs 2 county jail 6 months and costs	3 farmers	3 yes	3 Amer	3 good
1	Nuisance	Fine $300 and costs	Laborer	Yes	American	Fair.
1	Terrorizing the inhabitants of a dwelling	Fine $50 and costs	Farmer	Yes	American	Fair.
1	Threatening injury to extort	Fine $50 and costs	Farmer	Yes	American	Fair.
1	Using obscene language	Fine $10 and costs	Farmer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year $ 465.00
Total amount of fines collected and paid into the county treasury during the year 65.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,768.71
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 664.29

F. M. HAZLEWOOD, *Clerk of District Court.*

WEBSTER COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to do great bodily injury	County jail 30 days	Not stated	Not stated.	Not stated.	Not stated.
2	Assault with intent to commit a felony	1 county jail 30 days 1 fine $25 or county jail 7 days	1 solicitor 1 laborer	2 yes	2 Amer	1 good. 1 bad.
1	Assault with intent to kill	Fine $50 and costs	Farmer	Yes	Irish	Good.
3	Breaking and entering with intent to commit a public offense	3 penitentiary 3 years	3 tramps	3 yes	2 Irish 1 Amer	3 bad.
2	Breaking and entering a store.	2 penitentiary 1 year	2 none	2 yes	1 Irish 1 Amer	2 bad.
5	Incorrigibility	5 reform school	5 none	2 unknown 3 yes	5 Amer	5 bad.
1	Interference with air brake on passenger train	Fine $35 and costs	Laborer	Yes	American.	Good.
1	Keeping a gambling house	Fine $100 and costs	Gambler	Yes	Irish	Bad.
1	Larceny	County jail 15 days	Laborer	Yes	American.	Unknown.
6	Nuisance	2 fine $350 and costs 3 fine $300 and costs 1 fine $50 and costs	4 saloon keepers 2 druggists	6 yes	1 Bohem'n 3 Irish 1 German. 1 not stated	5 good. 1 not stated

Total amount of fines imposed by the district court of said county during the year	$ 1,860.00
Total amount of fines collected and paid into the county treasury during the year	1,822.90
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	1,198 30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,153.75

G. F. RANKIN, *Clerk of District Court.*

WINNEBAGO COUNTY.

1	Burglary	Penitentiary 2 years, 6 months at hard labor	Mechanic	Yes	Scandin'vn	Bad.
2	Larceny	1 penitentiary 2 years at hard labor	2 laborers	2 yes	2 Amer	1 bad.
		1 penitentiary 1 year at hard labor				1 fair.
5	Maintaining a nuisance	5 fine $300	3 pharmacists	5 yes	5 Amer	4 good.
			1 mechanic			1 bad.
			1 milliner.			

Total amount of fines imposed by the district court of said county during the year	$ 1,200.00
Total amount of fines collected and paid into the county treasury during the year	854.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	3,295.53
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	459.86

L. A. JENSEN, *Clerk of District Court.*

WINNESHIEK COUNTY.

1	Assault and battery	Fine $100	Laborer	Yes	American	Good.
1	Assault with intent to murder	Penitentiary 7 years	Laborer	Yes	Norwegian	Fair.
2	Burglary	1 penitentiary 2 years	1 laborer	2 yes	1 Bohem'n	1 fair.
		1 penitentiary 18 months	1 cigarmaker		1 Amer	1 bad
6	Contempt of court	5 fine $200	1 agent	6 yes	4 Amer	4 good.
		1 fine $500	2 saloon keepers		1 Norw'g'n	2 fair.
			2 laborers		1 German.	
			1 bartender.			
1	Incest	Penitentiary 6 years	Laborer	Yes	German	Fair.
1	Larceny	Penitentiary 6 months	Laborer	Yes	American	Fair.
1	Torturing an animal	Fine $25	Farmer	Yes	American	Good.
1	Uttering a forged bank check	Penitentiary 5 years	Laborer	Yes	Swede	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,625.00
Total amount of fines collected and paid into the county treasury during the year	2,127.55
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	7,951.65
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	350.00

A. L. HAAKENSON, *Clerk of District Court.*

WOODBURY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault (simple)	Fine $100	Laborer	Yes	Not stated	Bad.
1	Assault with intent to commit great bodily injury	Fine $500	Farmer	Yes	German	Good.
1	Assault with intent to murder	Penitentiary 2 years, 8 months	Vagrant	Yes	Not stated	Not stated.
1	Breaking and entering	Penitentiary 15 months	Vagrant	Yes	Not stated	Bad.
4	Burglary	1 penitentiary 15 months 1 penitentiary 12 months 1 penitentiary 10 months. 1 county jail 60 days.	3 vagrants 1 laborer	4 yes	2 Irish 2 not st'ted	4 bad.
1	Embezzlement	Penitentiary 4 years	Cashier	Yes	American	Good.
2	Incorrigible	2 reform school.	2 schoolgirls	2 yes	2 Amer	2 bad.
10	Larceny	2 penitentiary 14 months 1 penitentiary 10 months 1 penitentiary 9 months 1 penitentiary 6 months 2 fine $100. 3 reform school.	6 vagrants 1 laborer 1 schoolgirl. 2 schoolboys.	10 yes	9 not st'ted 1 Irish	4 bad. 6 not st'ted
1	Larceny from dwelling house	County jail 4 months	Vagrant	Yes	Irish	Bad.
1	Larceny from the person	Penitentiary 12 months	Vagrant	Yes	Not stated	Bad.
1	Receiving stolen property	Penitentiary 6 months	Vagrant	Yes	Not stated	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 800.00
Total amount of fines collected and paid into the county treasury during the year	600.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year	4,055.51
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	3,460.00

W. S. BELDEN, *Clerk of District Court.*

WORTH COUNTY.

1	Larceny	Penitentiary 5 years	Laborer	Yes	Canadian	Bad.
2	Nuisance (liquor)	2 fine $300	2 restauranteurs	1 yes 1 not st'ted	2 Bohem's	2 not st'ted

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 716.15
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 942 60
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 783.30

W. L. THOMSON, *Clerk of District Court.*

WRIGHT COUNTY.

2	Burglary	2 penitentiary 18 months	2 none	2 not st'ted	2 not st'ted	2 bad.
1	Prostitution	Penitentiary 12 months	Whore	Yes	American.	Bad.
1	Receiving stolen property	Fine $25	Merchant	Yes	American.	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 25.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year 953.05
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

R. C. BRAS, *Clerk of District Court.*

RECAPITULATION.

TABLE No. 1.

Showing the aggregate amount of time for which persons were imprisoned both in jail and the penitentiary during the year ending September 30, 1900, and the statistics of education, nativity and habits.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Adair							2			2						2
Adams	1	2					3			3					3	
Allamakee									2	1	1		1			1
Appanoose		9		12	3				28			28				28
Audubon				3	11		10	1		10	1		2	8	1	
Benton		3		20			17		7	3	18	3	2		22	
Black Hawk			25	5	6		5			3	2		3	2		
Boone		5		12			7		1	4	3	1	3	1	4	
Bremer	1	5		2			5			2	3		1	1	2	
Buchanan							4			2	2		1	1	2	
Buena Vista		5			6		3			2	1					3
Butler		9	10	2			7	1	1	7	2		2		5	2
Calhoun		3		13	6		13			2	11			1	12	
Carroll				18	2		8			8			1		7	
Cass	5	4	15	3	8		21		9	14	7	9		2	20	8
Cedar				7	6		5			3	2		1		1	3
Cêrro Gordo			25	2			2		2	2		2				4
Cherokee				1	6		10			7	3		8	2		
Chickasaw		4	2	10			10			8	2		8		2	
Clarke				16			13	1		14				10	3	1
Clay		4		3			7			6		1			7		
Clayton		10	20	28	9		15	2	4	14	3	4				21
Clinton	3	7		6			15	1		15	1		1	6	9	
Crawford		2		9	8		13			11	2		2	11		
Dallas				4	9		4		3	3		4	3		1	3
*Davis				1	3		4			4				1	3	
Decatur							15			13	2		5	8	2	
Delaware					6		2			1	1			1	1	
Des Moines	1		27	10	9		9		3	10		2				12
Dickinson				9	4		7	1			8					8
Dubuque				15	3		15			12	3		5	6	4	
*Emmet							2	1		3						3
Fayette	1	6	12	1			19		1	13	5	2	12	2	3	3
Floyd				36	9		4			4						4
Franklin		1					1		1	1		1		1		1
Fremont			15	12	6		8	1	1	9	1			2	8	
Greene				15	9		4			4					4	
Grundy							6			3	3					6
Guthrie		6	20	4	6		9			4	2	3	3	4	2	
Hamilton				1	6		2			2					2	
Hancock							4			1	3			1	3	
Hardin		2		6	6		9			9			1	7	1	
Harrison	1	11	22	22	10		19			18	1		1	12	4	2
†Henry			20	1			2		2	4						4
Howard		2			8		5				2	3		1	3	1
Humboldt				1	6		4			4					4	
Ida				8	6		4			3	1					4
Iowa		1		19			10			4		6	5		1	4

TABLE No. 1.—CONTINUED.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Jackson			15	1			2				2		1		1	
Jasper	1	6		18	3		21	1		13	2	7	1	3	13	5
Jefferson		1		1			5			4		1	3	2		
Johnson		6		16	3		11			11			9		2	
Jones	1	4	27	64	9		29		6	29		6	7		21	7
Keokuk	1	9		15			12	5		16	1		6		11	
Kossuth				2	8		11			9	2		4	3	4	
*Lee		1			6		5			3	2			3		2
Linn	4		4	67	9		56			43	13		8	34	14	
Louisa				1	6		3			3			2		1	
Lucas	2	6		18	6		18			6	12			3	15	
Lyon				10			2				2		1			1
Madison		11	10	61	6		39			37	2		3	20	12	4
Mahaska	1	8	20	14			21			14	7		1	14	6	
Marion				13	6		17			11		6	6	6	4	1
Marshall	1	8	10	29	2		18			14	4			12	6	
Mills				8	6		3			3			3			
Mitchell		2	2	18	11		11			11			6		5	
Monona		4					3			2	1			2	1	
Monroe				2			6	1		2	2	3	1	5	1	
Montgomery		6	5	10	6		11	2		8	3	2	3	6	3	1
*Muscatine	1	1	10	2	8		14			9		5		6	8	
O'Brien		3		2			3		1		1	3		1	2	1
Osceola		1		4	11		4					4				4
Page	1	1		4	6		20	7		26		1	2	5	20	
Palo Alto				21			6			3	3					6
Plymouth		5		21	1		9	3		7	5		5	2	3	3
Pocahontas		1					3			3			1		1	1
Polk	5	6	10	229					74			74				74
Pottawattamie	3	1	21	55			36			23	13		5	5	26	
Poweshiek				24			9			2	7		1	6	2	
Ringgold				2			4			3	1		2		2	
Sac				11			9		1	6	4		8			3
Scott	4	8	20	27			23	2		23	2		3	15	7	
Shelby																
Sioux																
Story				19	6		6			1	1	4	1	1	4	
Tama	2	8	21	21			18	1		7	12		5	10	3	1
Taylor		1		2			11					11	4		7	
*Union							2			2					1	1
Van Buren		2		7					9	9						9
Wapello	1	10	25	19	4		8	1	17	13		13			3	23
Warren			15		9		2			1	1		1	1		
Washington	1			8	6		8			8			1		7	
Wayne	1			6			9		1	9		1	4	4	1	1
Webster		2	22	11			20		3	11	10	2	8		12	3
Winnebago				5	6		8			7	1		4	1	3	
Winneshiek				22			14			8	6		6	6	2	
Woodbury		6		16	11		24			3	5	16	2		15	7
Worth				5			2		1		3				1	3
Wright				4			2		2	2		2		1	3	
Total	63	4		1,279	8		941	32	180	697	226	230	199	268	400	286

*One penitentiary for life.
†Two penitentiary for life.

TABLE No. II.

Showing number of convictions in the several counties of the State of Iowa during the year ending September 30, 1900, the number sentenced to terms of servitude; also number fined without jail sentence, and the amount of fines imposed by the District Court, the amount collected, the amount of fees paid county attorney and the total of all other expense on account of criminal prosecutions.

COUNTIES.	Number of convictions	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Fined without jail sentence.	Miscellaneous.	Total amount of fines imposed by the District Court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions not including county attorney's fees.	Total amount paid county attorney on account of criminal prosecutions.
Adair	2	....	....	....	2	....	$ 600.00	$ 57.50	$ 1,047.31	$ 600.00
Adams	3	....	3	....	....	..	1,400.00	100.00	46.25	585.00
Allamakee	2	....	....	....	2	..	60.00	10.00	2,314.39	720.00
Appanoose	28	1	1	7	19	....	4,085.00	587.20	705.55	1,080.00
Audubon	11	....	....	3	8	...	1,275.00	150.00	1,305.91	603.00
Benton	24	....	1	3	20	....	5,860.00	5,365.55	3,534.54	1,240.00
Black Hawk	5	....	1	2	2	....	225.00	225.00	4,611.23	1,100.00
Boone	8	....	2	4	2	....	700.00	220.00	5,738.07	800.00
Bremer	5	....	3	1	1	....	20.00	10.00	427.20	720.00
Buchanan	4	....	....	....	3	1	26.00	117.00	4,015.76	800.00
Buena Vista	3	....	1	1	1	...	300.00	300.00	1,388.03	878.00
Butler	9	....	2	2	5	....	600.00	982.75	2,086.68	400.00
Calhoun	13	...	1	10	2	....	100.00	100.00	1,632.21	600.00
Carroll	8	....	....	8	....	....	.....	.....	2,914.33	777.00
Cass	30	....	20	3	7	....	3,905.00	1,574.25	2,230.87	1,081.33
Cedar	5	....	....	3	1	1	10.00	10.00	2,619.74	667.50
Cerro Gordo	4	....	2	1	1	..	100.00	100.00	437.00	500.00
Cherokee	10	..	....	1	9	...	2,100.00	744.00	761.00	775.00
Chickasaw	10	2	3	4	1	....	400.00	210.00	2,781.13	900.76
Clarke	14	.	....	4	10	....	2,450.00	1,067.00	1,126.00	660.00
Clay	7	....	2	1	4	...	480.00	50.00	1,278.45	612.50
Clayton	21	...	6	11	4	....	820.00	421.00	5,324.82	906.90
Clinton	16	...	10	4	2	...	740.00	40.00	6,698.10	1,500.00
Crawford	13	...	1	9	3	....	61.00	60.00	2,006.92	623.00
Dallas	7	....	....	5	2	...	35.00	35.00	827.60	800.00
Davis	4	....	....	3	1	.. .	800.00	300.00	1,573.15	650.00
Decatur	15	....	....	....	15	...	2,250.00	790.00	2,767.15	870.00
Delaware	2	....	....	1	1	....	300.00	25.00	658.40	640.70
Des Moines	12	....	5	7	....	...	200.00	.....	11,645.69	1,800.00
Dickinson	6	....	....	4	4	....	250.00	711.57	1,587.19	2,007.10
Dubuque	15	....	....	9	2	4	150.00	100.00	5,910.62	1,300.00
Emmet	3	....	.. .	1	2	...	75.00	75.00	1,177.40	300.00
Fayette	20	....	4	1	15	....	3,360.00	1,445.00	5,714.66	1,212.58
Floyd	4	....	. ...	4	....	....	.....	.....	3,485.75	669.41
Franklin	2	....	1	....	1	...	366.85	87.00	750.28	613.19
Fremont	10	3	1	5	1	....	100.00	35.00	2,474.25	725.00
Greene	4	....	....	4	....	....	.....	.....	1,652.94	650.00
Grundy	6	....	....	....	6	....	1,600.00	1,099.75	739.85	582.35
Guthrie	9	.. .	2	3	4	....	1,400.00	800.00	387.80	730.00
Hamilton	2	....	....	1	1	....	50.00	165.00	1,852.79	675.00
Hancock	4	....	....	....	4	...	525.00	295.35	55.85	487.50
Hardin	9	....	2	4	3	....	1,400.00	772.50	5,619.91	991.31
Harrison	19	3	8	6	2	...	282.00	5.00	2,489.72	766.75
Henry	4	....	1	3	....	....	.....	.....	1,930.75	700.00

TABLE No. II.—CONTINUED.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Fined without jail sentence.	Miscellaneous.	Total amount of fines imposed by the District Court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions not including county attorney's fees.	Total amount paid county attorney on account of criminal prosecutions.
Howard	5	..	2	1	2	....	800.00	832.50	1,842.95	742 03
Humboldt	4	....	....	1	3	..	30 00	30.00	846.38	637 00
Ida	4	..	....	4	....	....	.....	74.75	1,582.47	600.00
Iowa	10	....	1	5	4	....	500.00	410.00	2,716.04	800.00
Jackson	2	....	1	1	....	....	.....	4,650.60	9,795.25	1,000.00
Jasper	22	..	3	9	10	..	1,175.00	1,165 90	824.27	714.03
Jefferson	5	..	1	1	3	...	$ 250 00	$ 50.00	$ 284.40	$ 600.00
Johnson	11	.	1	7	3	..	650.00	100.00	5,000.74	850.00
Jones	35	..	11	16	8	...	1,345 00	445.00	6,007.78	883.15
Keokuk	17	...	6	9	2	...	1.215.00	700.00	9,750.75	1,264.80
Kossuth	11	.	....	3	8	...	985.00	233 50	1,952.36	550 00
Lee	5	....	1	2	...	2	100 00	86 45	11,176 38	2,099.76
Linn	56	....	30	25	1	...	3,090 00	952.50	16,479.34	1,535.54
Louisa	3	....	....	1	2	....	200.00	231.30	1,036.52	788.27
Lucas	18	....	10	8	.	..	2,700.00	150.00	4.569.96	525.00
Lyon	2	.	....	1	1	...	25.00	.....	131.53	800.00
Madison	39	....	5	15	19	...	731.00	176.00	5.398.00	900.00
Mahaska	21	..	3	5	13	....	4,325.00	1,668.30	9,775.26	1,730.00
Marion	17	....	....	6	11	...	725.00	85.00	1.825.78	790.00
Marshall	18		5	11	2	..	81.00	517.75	8,569.12	1,042 51
Mills	3		....	2	1	....	150.00	50.00	2,890.41	700 00
Mitchell	11	1	3	7	...	....	115.00	40.00	1.185 02	600.00
Monona	3	....	2	....	1	....	25.00	69 70	1,986.10	794.31
Monroe	7		..	1	6	..	1,750 00	30.33	7,108.57	865.00
Montgomery	13	...	2	2	8	1	460 00	110 00	2,644.16	771.03
Muscatine	14		10	4	..	....	550.00	183.95	7,011 61	1,000.00
O'Brien	4	....	2	2	....	....	.....	138.85	1,383.97	616 68
Osceola	4	..	1	3	....	....	1.00	.....	585.20	300.00
Page	27	....	3	3	21	....	1,875.00	535.95	2.798.93	850.00
Palo Alto	6	...	....	3	3	..	60 00	60.00	959.91	600 00
Plymouth	12	...	3	8	1	.	100.00	.....	3.738.44	1,000.00
Pocahontas	3	..	3	....	....	....	100.00	50.00	1,061.26	600.00
Polk	74	2	23	44	5	...	825.00	780.00	*73.909.99	1.580 54
Pottawattamie	36	..	14	17	5	...	300 00	120.00	1.675.55	2,220 00
Poweshiek	9	....	..	6	3	..	925.00	86.20	2,197 70	900 00
Ringgold	4	....	....	1	3	....	476.00	475.00	987.30	554 40
Sac	10		....	5	5	....	1.185 00	385 00	1,711.51	660 26
Scott	25	....	12	11	2	....	1,200.00	100.00	21,748.07	1.528.57
Shelby	.....	....	....	....	....	....	.....	.....	1.952.74	605 20
Sioux	.....	...	....	...	....	..	.....	.....	1,037.34	1,100 00
Story	6	...	....	4	2	..	600 00	600.00	7,068.28	660 00
Tama	19	....	13	3	3	....	2,770 00	1,426 00	4,409 62	1,091.15
Taylor	11	...	1	1	8	1	850.00	900 00	1,283.95	922.65
Union	2	....	....	1	1	....	300.00	300.00	798 50	815 68
Van Buren	9	....	2	2	5	.	1,255.00	364.20	5,810.79	800.00
Wapello	26	....	11	10	5	....	1,100.00	258.00	12,949 00	1,000 00
Warren	2	....	1	1	....	...	50.00	.....	5,640 74	600 00
Washington	8	...	3	5	....	....	.....	500.00	3,320.98	650.00
Wayne	10	....	2	1	7	....	465.00	65.00	1,768 71	664 29
Webster	23	5	4	5	9	....	1,860.00	1,822 90	1.198.30	1,153 75
Winnebago	8	....	....	3	5	....	1,200 00	854 00	3,295.53	459 86
Winneshiek	14	...	....	6	8	....	1,625.00	2,127.55	7.951 65	650 00
Woodbury	24	5	2	13	4	....	800.00	600.00	4,055 51	3,460.00
Worth	3	...	....	1	2	...	600.00	716.15	942 60	783.30
Wright	4	....	....	3	1	..	25.00	.....	953.05	600.00
Total	1.153	22	280	452	389	10	$82.284 85	$43,990 15	$409,917.17	$87,250.07

*This amount includes cost of district and justice courts, grand jury and jail. Estimated total expense of county on criminal prosecutions in district court, $45,000.

TABLE No. 3.

Showing the offenses of which persons were convicted in the state from October 1, 1899, to September 30, 1900, and the number of convictions for each offense.

FELONIES.

Abortion	1
Adultery	11
Arson	3
Assault with intent to commit a felony	2
Assault with intent to kill	1
Assault with intent to commit manslaughter	7
Assault with intent to commit murder	24
Assault with intent to commit rape	4
Assault with intent to commit robbery	1
Assault with intent to compel a person to do an act against his will	1
Assisting prisoners to escape	6
Attempt to break and enter	3
Attempt to break and enter a railway car	1
Attempt to murder	1
Attempted robbery	1
Bigamy	6
Breaking and entering	94
Breaking and entering a railway car	10
Breaking into freight car	1
Burglary	76
Causing a woman to be defiled against her will	1
Conspiracy	3
Criminal assault	1
Cutting harness	3
Distributing obscene literature	1
Embezzlement	5
Entering	1
Entering without breaking	3
Enticing away a child under 15 years old	1
Escaping from prison	4
False pretenses	23
Felony	3
Forgery	24
Highway robbery	1
Incest	2
Keeping a house of ill fame	3
Kidnapping	1
Larceny (grand)	111

Larceny by embezzlement	1
Maliciously threatening to accuse another of a crime	2
Maiming and disfiguring	2
Manslaughter	4
Murder	10
Perjury	2
Placing dynamite on door step of inhabited building	1
Placing dynamite with intent to destroy an inhabited building	1
Poisoning domestic animals	1
Prostitution	6
Rape	11
Receiving stolen property	10
Robbery	19
Seduction	8
Selling mortgaged property	1
Threating injury to extort	1
Uttering a forged instrument	5
Wilfully doing an injury to a railroad whereby the lives of people were endangered	2
Total	532

MISDEMEANORS.

Assault	33
Assault and battery	31
Assault with intent to inflict injury	41
Assisting a person to escape from jail	1
Attempted influence of voter by bribe	1
Being found in a disorderly house	1
Breach of the peace	1
Breaking jail	5
Carrying concealed weapons	3
Cheating by false weights	1
Cruelty to animals	2
Desertion	2
Desertion of wife after marriage for seduction	2
Disorderly conduct	1
Disorderly conduct and lewdness	1
Disturbing the peace	3
Drunkenness	2
Exciting disturbance	1
Extortion	2
Fighting	1
Gambling	57
Gaming and betting	2
Getting off railroad car while in motion	1
Habitually disorderly	2
Illegal sale of liquor	5
Illegal voting	1
Indecent exposure of person	1
Interference with an air brake on a passenger train	1

Intoxication	3
Keeping a gambling house	26
Keeping and maintaining a nuisance	1
Keeping pool and billiard tables without city license	1
Lewdness	7
Larceny	100
Malicious destruction of property	9
Malicious libel	1
Malicious mischief	9
Nuisance	157
Nuisance (gambling)	3
Nuisance (liquor)	41
Nuisance (stockyard)	1
Resisting an officer	7
Running hand-car on railroad without leave	2
Running traction engine across a bridge without extra planks	1
Selling patent medicine without license	1
Shooting dog	1
Terrorizing inhabitants of a dwelling	1
Throwing dead animals in stream of water	1
Unlawful cohabitation	2
Using profane language	6
Violation of injunction	2
Violation of permit	1
Violation of pharmacy laws	3
Wife beating	1
Total misdemeanors	593

MISCELLANEOUS.

Contempt proceedings	16
Incorrigibility	12
Total	28

RECAPITULATION.

Total felonies	532
Total misdemeanors	593
Total miscellaneous	28
Total	1,153

TABLE No. 4.

Showing former occupation of offenders.

Agents	3
Baker	1
Banker	1
Barbers	13
Bartenders	2
Billiard hall keeper	1
Billposter	1
Blacksmiths	5
Boarding house keepers	4
Bookkeepers	2
Boot-legger	1
Brakeman	1
Bricklayers	3
Brickmaker	1
Broker	1
Bums	3
Butchers	3
Capitalist	1
Carpenters	6
Cashier	1
Chicken picker	1
Cigarmakers	3
Clerks	3
Coal miners	5
Conductor	1
Contractors	3
Convicts	4
Coopers	5
Cooks	4
Cornice-maker	1
Crooks	7
Druggists	19
Editor	1
Electricians	2
Elevator boy	1
Express agent	1
Farmers	123
Farm boys	7
Farm hands	11
Forger	1

Fruit-tree salesman	1
Gamblers	5
Gardner	1
Grain buyers	2
Grocers	4
Harnessmaker	1
Hostlers	2
Horsemen	2
Horse traders	4
Hotel clerk	1
Hotel keepers	4
Housekeepers	4
Housewives	5
Ironworker	1
Junk dealers	2
Laborers	334
Lathers	2
Liquor dealer	1
Liverymen	3
Loafers	8
Masons	4
Mechanics	4
Merchants	6
Milliners	2
Miners	13
Minister	1
Motorman	1
Moulder	1
None	22
Not stated	178
Operator	1
Painters	9
Paperhanger	1
Patent right men	2
Peddlers	3
Pharmacists	3
Physicians	7
Plasterers	2
Plumber	1
Poolroom keepers	4
Porters	2
Postmaster	1
Printers	3
Professional thief	1
Prostitutes	5
Railroad men	5
Railroad company	1
Restauranteurs	13
Retired farmer	1
Salesmen	4

Saloon keepers	66
School boys	8
School girls	5
Servant	1
Shoe dealers	2
Show woman	1
Solicitor	1
Stock dealers	3
Stone cutters	2
Stone masons	2
Store keeper	1
Student	1
Switchmen	2
Tailors	2
Teachers	2
Teamsters	3
Thief	1
Thresher	1
Tobacconists	3
Tramps	45
Unknown	35
Upholsterer	1
Vagrants	14
Vendor	1
Waiters	3
Whore	1
Wood finisher	1
Total	1153

CRIMINAL CONVICTIONS IN 1901.

ADAIR COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Obtaining name by fraud.....	Penitentiary 5 years	None.....	Yes	Unknown .	Bad.
1	Uttering as true a forged deed.	Penitentiary 12 years and fine $250.....	None	Yes	Unknown .	Bad.

Total amount of fines imposed by the district court of said county during the year..... $ 250.00
Total amount of fines collected and paid into the county treasury during the year..... ..... 15.73
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 592.74
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 600.00

H. G. LYNCH, *Clerk of District Court.*

ALLAMAKEE COUNTY.

1	Larceny.....	Penitentiary 18 months	Tramp.....	Yes.	American .	Unknown .
2	Nuisance.....	2 fine $500 and costs	2 saloon keepers...	2 yes.....	2 Irish	2 fair.

Total amount of fines imposed by the district court of said county during the year.....$1,000.00
Total amount of fines collected and paid into the county treasury during the year..... 1,000.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year. 2,856.68
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 750.00

ELLISON ORR, *Clerk of District Court.*

ADAMS COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Asault	Fine $100 or Co. jail 30 days	Laborer	Yes	American	Bad.
1	Assault to commit murder	Penitentiary 1 year	Laborer	Yes	Afro-Am	Bad.
34	Gambling	6 fine $50 and costs	2 barbers	34 yes	34 Am	24 fair.
		5 fine $10 and costs and county jail 60 days	1 restaurateur			5 good.
		23 fine $10 and costs and county jail 30 days	1 editor 2 blacksmiths. 1 cigarmaker. 2 clerks. 8 laborers. 10 school boys. 7 farmers.			5 bad.
1	Keeping a nuisance	Fine $300 and costs or Co. jail	Farmers	Yes	American	Bad.
1	Obtaining money under false pretenses	Penitentiary 6 months	None	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 980.00
Total amount of fines collected and paid into the county treasury during the year 280.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,764.90
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 635.82

L. E. STANLEY, *Clerk of District Court.*

APPANOOSE COUNTY.

3	Assault	2 fine $5 or county jail 2 days 1 fine $75 or county jail 20 days.	3 not stated	3 not stated	3 not stated	3 not stated
1	Breaking and entering a railroad car	Penitentiary 9 months	Not stated	Not stated	Not stated	Not stated.

2	Gaming and betting	2 fine $50 or county jail 15 days.	2 not stated	2 not stated	2 not stated	2 not stated
1	Larceny	Reform school	Not stated	Not stated.	Not stated.	Not stated.
1	Larceny by embezzlement	Penitentiary 1 year	Not stated	Not stated.	Not stated	Not stated.
1	Lewdness	County jail 90 days	Not stated	Not stated.	Not stated.	Not stated.
9	Nuisance	9 fine $300 or county jail 90 days.	9 not stated	9 not stated	9 not stated	9 not stated
5	Selling liquor	5 fine $50 or county jail 15 days.	5 not stated	5 not stated	5 not stated	5 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 3,135.00
Total amount of fines collected and paid into the county treasury during the year 581.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 978.67
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,030.00

M. E. LOWTHER, *Clerk of District Court.*

AUDUBON COUNTY.

2	Conducting a gambling house	1 fine $50 and costs	1 farmer	2 yes	2 American	1 good.
		1 continued	1 idler			1 bad.
4	Conducting a gambling place	2 fine $50 and costs	1 horse trainer 1 barber.	4 yes	3 American	1 fair.
		2 judgment not entered	1 poolroom keeper. 1 landlord.		1 Dane	3 not stated
1	Conducting a house of prostitution	Penitentiary 1 year	Landlady	Yes	American	Not stated.
4	Larceny	2 penitentiary 1 year.	3 farmers	4 yes	3 American	3 n't stated.
		1 penitentiary 15 mos. 1 penitentiary 18 mos.	1 laborer		1 Irish	1 bad.
1	Larceny from the person	Penitentiary 7 years	Laborer	Yes.	American	Bad.
1	Nuisance	Fine $100	Not stated	Yes.	German	Not stated.
1	Nuisance (Liquor)	Fine $300	Laborer	Yes.	Dane	Fair.
1	Prostitution	Penitentiary 1 year	Farm wife.	Yes.	American	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 550.00
Total amount of fines collected and paid into the county treasury during the year 266.35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,195.56
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 760.00

L. J. HILL, *Clerk of District Court.*

BENTON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY	HABITS.
1	Assault with intent to inflict great bodily injury	Fine $100 and costs	Laborer	Yes	American	Good.
2	Larceny	1 penitentiary 5 years and costs	2 unkown	2 yes	1 American	1 bad.
		1 county jail 30 days and costs			1 unknown	1 unknown.
2	Larceny (grand)	2 penitentiary 5 years and costs	2 unknown	2 yes	2 unknown	2 bad.
1	Malicious injury to chattels	County jail 90 days and costs	Farm hand	Yes	American	Bad.
1	Malicious injury to store building	County jail 10 days and costs	Unknown	Yes	Unknown	Unknown.
17	Nuisance	12 fine $300 and costs	14 saloon keepers	17 yes	12 German.	13 bad.
		3 fine $350 and costs	1 hotel keeper		1 Bohemian	3 good.
		2 fine $400 and costs	1 laborer		1 Norweg'n	1 unknown.
			1 unkown		2 unknown. 1 American	
1	Robbery	Penitentiary 6 years and costs.	None	Yes.	Unknown	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 5,850.00
Total amount of fines collected and paid into the county treasury during the year 4,500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,504.31
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,350.00

A. B. ALLEN, *Clerk of District Court.*

BLACK HAWK COUNTY.

1	Adultery	Penitentiary 9 months and costs	Farmer	Yes	American	Good.
1	Assault with intent to commit murder	Penitentiary 10 years and costs.	Photographer	Yes	American	Bad.
4	Breaking and entering railroad					

	car in night time	1 penitentiary 6 months and costs 1 penitentiary 18 months and costs 1 county jail 18 days and costs. 1 county jail 5 days and costs..	3 laborers 1 scavenger	4 yes	3 Americans 1 Irish	2 bad. 1 fair. 1 good.
1	Larceny from a dwelling house in day time	Penitentiary 4 months and costs	Laborer	Yes	American	Fair.
3	Nuisance	1 fine $300 and costs 2 sentence suspended	1 druggist. 1 farmer 1 barber	3 yes	1 German 1 Irish 1 American	1 fair. 2 good.
4	Resisting an officer	4 county jail 7 days and costs..	4 laborers.	4 unknown	3 Irish 1 American	4 bad.
1	Robbery	Penitentiary 6 months and costs	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,336.80
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,187.50

H. D. WILLIAMS, *Clerk of District Court.*

BOONE COUNTY.

4	Assault	1 fine $50 1 fine $10 and costs 2 county jail 60 days and costs.	1 laborer 1 sailor. 1 miner. 1 unknown.	4 yes	4 American	4 fair.
1	Assault with intent to carnally know another	Penitentiary 4 years	Farmer	Yes	American	Fair.
6	Illegal sale of liquor	6 fine $75 and costs	6 saloonkeepers	6 yes	6 American	5 fair. 1 good.
1	Larceny	County jail 30 days	Tramp	Yes	American	Fair.
1	Larceny (Grand)	Penitentiary 3 years, 6 months.	Unknown	Yes	American	Bad.
1	Manslaughter	Penitentiary 5 years	Miner	Yes	Afro-Am	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 510.00
Total amount of fines collected and paid into the county treasury during the year 460.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 562.60
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 900.00

J. H. EADE, *Clerk of District Court.*

BREMER COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	County jail five days	Painter	Yes	American	Bad.
1	Rape	Penitentiary 8 years	Laborer	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year $1,100.09
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 820.00

C. J. Brodie, *Clerk of District Court.*

BUCHANAN COUNTY.

2	Assault and battery	1 fine $1	1 barber	2 yes	1 German	1 good.
		1 fine $100	1 laborer		1 American	1 bad.
1	Assault with intent to kill	Hospital for insane	Farmer	Yes	German	Good.
5	Larceny	3 county jail 30 days	4 laborers	5 yes	5 American	5 fair.
		1 county jail 10 days	1 farmer			
		1 sentence suspended				
1	Cheating by false pretenses	Sentence suspended	Laborer	Yes	American	Good.
1	Contempt	Fine $200	Laborer	Yes	American	Fair.
1	Incorrigible	Reform school	None	Yes	American	Bad.
1	Prostitution	Sentence suspended	None	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 301.00
Total amount of fines collected and paid into the county treasury during the year 200.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year 5,514.65
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

M. O. Fouts, *Clerk of District Court.*

BUENA VISTA COUNTY.

1	Breaking and entering in day time	Fine $100 and county jail 3 months	Painter	Yes	American	Good.
1	Rape	Penitentiary 10 years	Carpenter	Yes	American	Good.
2	Selling intoxicating liquors	2 fine $300	1 druggist 1 hotel keeper	2 yes	1 American 1 Dane	2 good.
1	Violating injunction	Fine $300	Druggist	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 1,000.00
Total amount of fines collected and paid into the county treasury during the year	700.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,543.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,378.42

J. J. JACOBSON, *Clerk of Disirict Court.*

BUTLER COUNTY.

2	Larceny from a building in night time	1 penitentiary 6 years and costs 1 fine $100 and costs and county jail 4 months	1 crook 1 laborer	2 yes	2 American	1 bad. 1 fair.
1	Nuisance	Fine $300 and costs or county jail 3 months	Insurance Agent	Yes	German	Unknown.

Total amount of fines imposed by the district court of said county during the year	$ 400.00
Total amount of fines collected and paid into the county treasury during the year	205.65
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,148.88
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	501.23

M. L. PALMER, *Clerk of District Court.*

CALHOUN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Adultery	Penitentiary 6 months	Not stated	Yes	American	Bad.
1	Assault and battery	Fine $25	Farmer	Yes	Irish	Fair.
1	Manslaughter	Penitentiary 18 months	Farmer	Yes	American	Good.
1	Seduction	Fine $400 and Co. jail 10 days	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 425.00
Total amount of fines collected and paid into the county treasury during the year 425.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,612.76
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

FRED RUSSELL, *Clerk of District Court.*

CARROLL COUNTY.

2	Larceny (petit)	1 Industrial school 1 county jail 30 days	1 none 1 laborer	2 yes	1 American 1 Irish	1 bad. 1 fair.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year $3,027.27
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 797.57

FRED MILLER, *Clerk of District Court.*

CASS COUNTY.

1	Assault	Fine $10 or county jail 3 days	Farmer	Not stated.	Not stated.	Not stated.
1	Embezzlement	Penitentiary 3 years	Laborer	Not stated.	Not stated.	Not stated.
3	Gambling	3 fine $50 or county jail 15 days	2 laborers 1 gambler	3 not stated	3 not stated	3 not stated

3	Larceny	2 county jail 30 days 1 fine $100	2 laborers 1 farmer.	3 not stated	3 not stated	1 bad. 2 not stated
2	Manslaughter	1 penitentiary 8 years 1 penitentiary 6 years	2 farmers	2 not stated	2 not stated	2 not stated
11	Nuisance	1 fine $350 or county jail 90 days 9 fine 300 or county jail 90 days 1 fine 175 or county jail 60 days.	5 laborers 2 hotel keepers. 1 druggist. 1 restauranteur. 1 agent. 1 gambler.	11 not stated	11 not stated	11 not stated
3	Robbery	1 penitentiary 15 years 1 penitentiary 5 years 1 county jail 6 months	3 laborers.	3 not stated	3 not stated	3 bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 3,485.00
Total amount of fines collected and paid into the county treasury during the year..... 1,225.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 2,142.60
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 929.10

H. W. FULTON, *Clerk of District Court.*

CEDAR COUNTY.

2	Assault with intent to do great bodily injury	2 fined $300	2 farmers	2 yes	2 German	2 fair.
2	Forgery	1 penitentiary 2 years 1 penitentiary 1 year	1 laborer 1 none	2 yes	1 Irish 1 American	1 bad. 1 fair.
3	Larceny	1 penitentiary 1 year 1 fine $75 1 county jail 20 days	1 none 1 farmer 1 laborer.	3 yes	3 American	1 fair. 2 bad.
1	Robbery	Penitentiary 10 years	None	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year..... $ 675.00
Total amount of fines collected and paid into the county treasury during the year..... 375.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,519.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 695.00

I. J. HAMIEL, *Clerk of District Court.*

CERRO GORDO COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fine $100 and costs	Landlord	Yes	Not stated.	Not stated.
2	Disturbing the peace	2 fine $10 and costs	2 laborers	2 yes	2 not stated	2 not stated
3	Intoxication (appeal)	1 fine $25 and costs	3 farmers	3 yes	1 Irish	3 not stated
		2 fine $10 and costs			2 not stated	
7	Keeping a gambling house	2 fine $100 and costs	6 gamblers	7 yes	7 not stated	7 not stated
		4 fine $50 and costs	1 laborer			
		1 to destroy fixtures				
2	Larceny	1 penitentiary 2 years, 6 months	1 cook	2 yes	2 not stated	2 not stated
		1 reform school	1 not stated			
11	Nuisance	2 fine $400 and costs	3 druggists	11 yes	11 not stat'd	11 not stat'd
		5 fine $350 and costs	2 liverymen			
		3 fine $300 and costs	3 hotel keepers			
		1 penitentiary 10 months	1 boot legger			
			1 merchant			
			1 farmer			
1	Rape	Penitentiary 20 years	Farmer	Yes	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 4,015.00
Total amount of fines collected and paid into the county treasury during the year 2,347.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,427.50
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 693.00

G. W. HOWLAND, *Clerk of District Court.*

CHEROKEE COUNTY.

1	Assault with intent to commit manslaughter	Penitentiary 2 years	Laborer	Yes	American	Unknown.
1	Assault with intent to commit					

	rape	Penitentiary 4 years	Unknown	Yes	American	Unknown.
1	Keeping a gambling house	Fine $200 or county jail 60 days.	Laborer	Yes	American	Unknown.
6	Keeping a liquor nuisance	6 fine $300 or county jail 90 days.	6 unknown	6 yes	5 American 1 German	6 unknown
4	Nuisance (Liquor)	4 fine $300 or county jail 90 days.	3 unknown 1 laborer	4 yes	1 German 3 American	4 unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 3,200.00
Total amount of fines collected and paid into the county treasury during the year 1,147.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 192.75
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 1,181.74

E. J. HORNIBROOK, *Clerk of District Court.*

CHICKASAW COUNTY.

3	Burglary	1 penitentiary 2 years 1 penitentiary 27 months 1 penitentiary 11 months.	2 laborers 1 farmer	3 yes	2 Irish 1 German	2 bad. 1 good.
2	Larceny from the person	1 penitentiary 14 months 1 penitentiary 12 months	1 laborer 1 tramp	2 yes	1 American 1 unknown	1 fair. 1 not stated
1	Obtaining money under false pretenses	County jail 5 months	Laborer	Yes	German	Bad.

Total amount of fines imposed by the district court of said county during the year ....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... $ 2,379.80
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 790.00

J. W. REDMAN, *Clerk of District Court.*

CLARKE COUNTY.

2	Assault	1 fine $100 1 fine $25	1 farmer 1 laborer	2 yes	2 American	1 bad. 1 good.
1	Assault and battery	Fine $25	Farmer	Yes	Irish	Good.

CLARKE COUNTY—CONTINUED.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to murder..	Penitentiary 10 years	Laborer	Yes.	American .	Bad.
1	Gambling	Fine $100	Barber	Yes.	German ...	Good.
3	Nuisance.....	3 fine $300	1 restauranteur....	3 yes.....	3 American	1 good.
			1 farmer.....	.....	.....	2 fair.
			1 druggist.			
1	Receiving stolen property.....	Fine $100.....	Farmer....	Yes.	American .	Fair.

Total amount of fines imposed by the district court of said county during the year..... ..... $1,250.00
Total amount of fines collected and paid into the county treasury during the year..... 557.10
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,150.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 906.00

W. E. MORROW, *Clerk of District Court.*

CLAY COUNTY.

2	Assault and battery.....	2 fine $25 and costs.....	2 farmers.....	2 yes.....	2 American	2 not stated
1	Breaking and entering a dwelling house in day-time.....	Penitentiary 1 year at hard labor and costs.....	Laborer..... ...	Yes.	American .	Not stated.
1	Larceny (Petit).....	Fine $50 and costs.....	Laborer.....	Yes	American .	Not stated.
1	Nuisance.....	County jail 30 days and costs..	Laborer...	Yes	French....	Not stated.

Total amount of fines imposed by the district court of said county during the year..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year..... ..... 20.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 707.02
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 600.00

C. S. WEAVER, *Clerk of District Court.*

CLAYTON COUNTY.

2	Adultery	1 penitentiary 2 years 1 penitentiary 9 months.	2 not stated	2 not stated	2 American	2 bad.
1	Assault and battery	County jail 30 days	Not stated	Not stated.	Not stated.	Not stated.
3	Assault with intent to inflict great bodily injury	2 county jail 12 months 1 county jail 5 months	2 not stated 1 farmer	2 not stated 1 yes	3 American	2 not stated 1 bad.
1	Bigamy	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
1	Cheating by false pretenses	Penitentiary 6 months	Not stated	Not stated.	Not stated.	Not stated.
1	Forgery	Penitentiary 4 years	Not stated	Not stated.	Not stated.	Not stated.
1	Incest	Penitentiary 7 years	Not stated	Not stated.	Not stated.	Not stated.
1	Intent to inflict great bodily injury	County jail 60 days	Not stated	Not stated.	Irish	Not stated.
1	Larceny	Penitentiary 2 years	Not stated	Not stated.	Not stated.	Not stated.
1	Larceny from a building	Penitentiary 2 years	Not stated	Not stated.	American	Bad
2	Larceny from a building in day time	2 county jail 11 months	2 not stated	2 not stated	2 not stated	2 not stated
1	Purjury	Penitentiary 6 years	Not stated	Not stated.	Not stated.	Not stated.
1	Resisting an officer	County jail 3 months	Not stated	Not stated	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year.....
Total amount of fines collected and paid into the county treasury during the year.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... $ 4,214.07
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 1,111.98

DAN COSTIGAN, *Clerk of District Court.*

CLINTON COUNTY.

2	Assault and battery	1 fine $100 1 fine $25	1 saloonkeeper 1 bartender	2 yes	2 American	2 fair.
4	Breaking and entering	2 penitentiary 6 months 1 county jail 6 months 1 county jail 20 days	4 laborers	1 no 3 yes	3 American 1 Afro-Am.	2 bad. 2 fair.
3	Conspiracy	2 county jail 15 days 1 continued for sentence	2 laborers 1 prize fighter	2 yes 1 no	2 Afro-Am. 1 American	2 fair. 1 good.

CLINTON COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Fast driving (appeal)	Fine $5.00	Laborer	Yes	American	Fair.
1	Gambling	Fine $50.00	Gambler	Yes	American	Fair.
6	Larceny	2 penitentiary 18 months	3 laborers	6 yes	3 American	3 fair.
		1 penitentiary 12 months	2 butchers		1 German	2 bad.
		1 county jail 30 days	1 sailor		1 English	1 good.
		1 county jail 10 days			1 Afro-Am.	
		1 continued for sentence				
1	Larceny from a dwelling house.	Penitentiary 6 months	Laborer	No	American	Bad.
1	Seduction	Penitentiary 18 months	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 180.00
Total amount of fines collected and paid into the county treasury during the year 75.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 11,273.08
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,700.00

J. H. Edens, Jr., *Clerk of District Court.*

CRAWFORD COUNTY.

1	Breaking and entering dwelling	Penitentiary 5 years	Butcher	Yes	German	Bad
3	Breaking and entering railroad car	3 county jail 15 days	3 none	3 yes	2 American 1 Irish	3 bad

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year $3,826.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

Frank Faul, *Clerk of District Court.*

DALLAS COUNTY.

1	Assault and battery	Fine $15	Farmer	Yes	American	Good
2	Gambling	1 fine $20 1 fine $50	1 laborer 1 gambler	2 yes	2 American	1 good 1 bad
1	Keeping a gambling house	Fine $50	Painter	Yes	American	Bad
1	Nuisance	Fine $300	Joint-keeper	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 435.00
Total amount of fines collected and paid into the county treasury during the year 83.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 561.36
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

C. C. PUGH, *Clerk of District Court.*

DAVIS COUNTY.

1	Assault with intent to do great bodily injury	Fine $150	None	Yes	American	Bad.
1	Burglary	Penitentiary six months	Laborer	Yes	Unknown	Good.
1	Intoxication (Appeal)	Fined $2	Farmer	Yes	Unknown	Bad.
2	Nuisance	2 judgment suspended	1 ice man 1 restauranteur.	2 yes.	2 unknown.	2 bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 152.00
Total amount of fines collected and paid into the county treasury during the year 2.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,337.02
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 650.00

JNO. C. LEACH, *Clerk of District Court.*

DECATUR COUNTY.

1	Conducting a nuisance	Fine $50 and costs	None	Yes	American	Bad.
1	Conspiracy	Penitentiary 2 years	Farmer	Yes	American	Bad.

DECATUR COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year..... 31.40
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,496.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 628.00

S. W. KEHLER, *Clerk of District Court.*

DELAWARE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault	2 fine $25	2 farmers	2 yes	2 American	2 not stated
1	Assault and battery	Fine $15	Laborer	Yes	American	Fair.
1	Gambling	Fine $25	Gambler	Yes	American	Not stated.
2	Terrorizing inhabitants of a dwelling	1 fine $50 1 county jail 21 days	1 farmer 1 laborer,	2 yes	2 American	2 not stated
1	Unlawful interferring with railroad air brakes	County jail 30 days	Not stated	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year..... $ 140.00
Total amount of fines collected and paid into the county treasury during the year..... 125.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 956.71
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 673.93

JOHN GEORGEN, *Clerk of District Court.*

DES MOINES COUNTY.

1	Arson	Penitentiary 3 years and costs	Farm hand	Yes	American	Bad.

3	Assault with intent to commit great bodily injury	1 county jail 5 months and costs 1 county jail 3 months and costs 1 found guilty, committed suicide before sentence pronounced	1 unknown 1 tramp 1 laborer	3 yes	3 American	2 unknown. 1 fair.
2	Assault with intent to rob	1 penitentiary 2 years and costs 1 fine $200 and costs or county jail 60 days	2 unknown	2 yes	2 American	2 unknown.
2	Breaking and entering	2 penitentiary 2 years and costs	1 farm hand 1 unknown	2 yes	2 American	1 unknown.
1	Cheating by false pretenses	County jail 6 months and costs.	Loafer	Yes	American	Bad.
2	Larceny	1 county jail 30 days and costs 1 penitentiary 5 years and costs	2 unknown	2 yes	2 American	2 bad.
1	Larceny from the person	Penitentiary 1 year and costs	Unknown	Yes	American	Unknown.
1	Larceny in a building	County jail 60 days and costs	Loafer	Yes	American	Bad.
2	Larceny in a building in day time	1 fine $5 and costs and county jail 30 days 1 fine $5 and costs and county jail 60 days	2 unknown	2 yes	2 American	2 bad.
2	Larceny in a building in night time	1 fine $50 and costs and county jail 60 days 1 penitentiary 1 year and costs.	1 unknown 1 farm hand	2 yes	2 American	1 unknown. 1 bad.
1	Perjury	Penitentiary 18 mos. and costs	Unknown	Yes	American	Unknown.
2	Robbery	1 penitentiary 5 years and costs. 1 penitentiary 18 mos. and costs	1 laborer 1 unknown	2 yes	1 Afro-Am. 1 American	1 bad. 1 unknown.
1	Uttering forged instrument	Penitentiary 12 mos. and costs	Unknown	Yes	American	Unknown.

Total amount of fines imposed by the district court of said county during the year. ..... $ 310.00
Total amount of fines collected and paid into the county treasury during the year.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 12,742.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 1,500.00

C. E. DEMLING, *Clerk of District Court.*

DICKINSON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Assault with intent to inflict great bodily injury	1 fine $100 and costs 1 fine $93.95 and costs 1 fine $75 and costs	2 farmers 1 painter	3 yes	2 English 1 Norweg'n	3 not stated.
1	Criminal nuisance (Gambling)	Fine $150 and costs	Gambler	Yes	English	Not stated.
1	Criminal nuisance (Liquor)	Fine $150 and costs	Farmer	Yes	English	Not stated.
2	Larceny	2 fine $50 and costs	2 farmers	2 yes	2 English	2 fair.
3	Nuisance (Gambling)	2 fine $50 and costs 1 fine $25 and costs	1 not stated 1 agent 1 laborer	3 yes	3 English	3 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 743.95
Total amount of fines collected and paid into the county treasury during the year 698.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees during year 1,473.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 520.00

W. A. PRICE, *Clerk of District Court.*

DUBUQUE COUNTY.

3	Assault with intent to do great bodily injury	1 county jail 3 months 1 county jail 8 months 1 county jail 12 months	1 bootblack 1 laborer 1 cooper	3 yes	3 American	1 bad. 2 fair.
5	Breaking and entering in night time	1 penitentiary 12 months 1 penitentiary 9 months 1 penitentiary 6 months 1 county jail 6 months 1 county jail 3 months	4 laborers 1 farmer	5 yes	4 American 1 Afro-Am.	2 fair. 2 good, 1 bad.
1	Embezzlement	Penitentiary 2 years	Insurance agent	Yes	American	Good.

1	Keeping a house of ill fame....	Fine $200.....	Saloonkeeper.....	Yes	American..	Good.
2	Larceny.....	1 penitentiary 1 year.....	1 farmer.....	1 yes	1 American	1 good.
		1 continued for sentence	1 school girl.....	1 not stated	1 not stated	1 not stated
1	Larceny from a building in day time.....	Penitentiary 3 months.....	Laborer.....	Yes	American .	Bad.
3	Larceny from a building in night time.....	2 penitentiary 6 months.....	1 tailor.	3 yes	3 American	1 bad.
		1 county jail 3 months..... ..	1 bookkeeper.....			1 fair.
			1 laborer			1 good.
1	Larceny from the person.....	Penitentiary 18 months	Laborer	Yes.....	American .	Bad.
1	Manslaughter	Penitentiary 4 years.....	Laborer	Yes.....	Bohemian .	Good.
1	Resisting an officer	Fine $100 and Co. jail 3 months	Horseman.....	Yes.....	American .	Good.
3	Robbery.....	1 penitentiary 3 years 6 months	2 stonecutters.....	3 yes	3 American	2 bad.
		1 penitentiary 2 years.....	1 labor.....			1 fair.
		1 penitentiary 7 years.....				

Total amount of fines imposed by the district court of said county during the year.....$ 300.00
Total amount of fines collected and paid into the county treasury during the year..... 200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 11,614.15
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,500.00

M. J. MULGREW, *Clerk of District Court.*

EMMET COUNTY.

3	Gambling	3 fine $50	1 laborer	3 yes	1 Swede...	1 bad.
			2 gamblers	.....	2 Irish.....	2 not stated
1	Murder	Penitentiary for life.....	Agent	Yes	Swede.....	Bad.

Total amount of fines imposed by the district court of said county during the year.....$ 150.00
Total amount of fines collected and paid into the county treasury during the year.... .. .. 50.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 758.36
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 331.45

JNO. AMUNDSON, JR., *Clerk of District Court.*

FAYETTE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault and battery	2 county jail 10 days	1 laborer	2 yes	2 American	1 fair.
			1 machinist			1 bad.
1	Bigamy	Penitentiary 5 years	Plasterer	Yes	American	Good.
4	Burglary	2 penitentiary 4 years	3 unknown	4 yes	4 American	3 bad.
		1 penitentiary 1 year	1 farm hand			1 good.
		1 penitentiary 6 months.				
1	Contempt	Fine $400	Saloon keeper	Yes	Irish	Bad.
2	Keeping a gambling house	1 fine $50	1 merchant	2 yes	1 German	1 good.
		1 county jail 2 months	1 fakir		1 American	1 bad.
1	Larceny	Penitentiary 6 months	Farm hand	Yes	American	Bad.
2	Larceny from the person	2 penitentiary 2 years	2 laborers	2 yes	1 American	2 bad.
					1 Irish.	
1	Nuisance	Fine $1	Implement dealer	Yes	American	Good.
11	Nuisance (Liquor)	1 fine $750	7 saloon keepers	11 yes	4 American	4 fair.
		1 fine $600	2 bartenders		5 Irish	3 good.
		1 fine $500	1 fakir		2 German	4 bad.
		8 fine $300	1 druggist			
2	Resisting an officer	2 fine $100	1 mortgage broker	2 yes	2 American	1 fair.
			1 blacksmith			1 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 4,901.00
Total amount of fines collected and paid into the county treasury during the year 2,792.48
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 6,058.78
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 1,468.00

W. G. WALRATH, *Clerk of District Court.*

FLOYD COUNTY.

1	Cheating by false pretenses	Fine $250 and costs or county jail 75 days	Traveling man	Yes	American	Unknown.

3	Nuisance	1 fine $300 and costs or county jail 90 days	1 restauranteur	3 yes	2 American	1 fair.
		1 fine $500 and costs or county jail 157 days	1 saloon keeper		1 German	1 bad.
		1 fine $1,000 and costs or county jail 300 days	1 druggist			1 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 2,050.00
Total amount of fines collected and paid into the county treasury during the year 1.570.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2.864.66
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 700.00

WILLARD PERRIN, *Clerk of District Court.*

FRANKLIN COUNTY.

2	Assault and battery	2 fine $50	2 farmers	2 yes	1 American 1 German.	2 good.
1	Forgery	Penitentiary 1 year at h'd labor.	Laborer	Yes	American	Fair.
1	Keeping gambling house	Fine $50	Butcher	Yes	Swede	Fair,
1	Using false weights	Fine. $500	Stock dealer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 650.00
Total amount of fines collected and paid into the county treasury during the year 438.63
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,213.81
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 657.11

G. T. MCCRILLIS, *Clerk of District Court.*

FREMONT COUNTY.

4	Breaking and entering railroad car	4 penitentiary 9 months	1 sailor 1 not stated 2 laborers.	4 yes	1 unknown 3 American	4 unknown
1	Keeping a gambling house	Fine $50	Gambler	Yes	American	Not stated.
1	Seduction	Penitentiary 2 years	Farm hand	Yes	American	Good.

FREMONT COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year.....$ 50.00
Total amount of fines collected and paid into the county treasury during the year..... 50.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,593.41
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 725.00

C. B. HATTON, *Clerk of District Court.*

GREENE COUNTY.

No. convicts.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	County jail 6 months	Laborer	Yes	Irish	Not stated.
1	False pretense	Penitentiary 2 years	Laborer	Yes	Irish	Bad.
1	Larceny	Penitentiary 1 year	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year.....
Total amount of fines collected and paid into the county treasury during the year.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during the year.$ 2,152.38
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 900.00

E. S YOUNG, *Clerk of District Court.*

GRUNDY COUNTY.

2	Assault and battery	1 fine $25	2 saloon-keepers	2 yes	2 German	1 bad.
		1 fine $10				1 not stated.
1	Burglary	Penitentiary 6 months	Tramp	Not stated.	Not stated.	Bad.
1	Keeping a disorderly house	Fine $25	Saloon-keeper	Yes	German	Not stated.
4	Keeping a nuisance	3 fine $300	3 saloon-keepers	4 yes	4 German	3 not stated.
		1 sentence suspended	1 druggist			1 good.

Total amount of fines imposed by the district court of said county during the year..... $ 960.00
Total amount of fines collected and paid into the county treasury during the year..... 366.60
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 517.29
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 613.38

GEORGE B. ELLIOTT, *Clerk of District Court.*

GUTHRIE COUNTY.

1	Assault to commit great bodily injury	Fine $50	Farmer	Yes	American	Not stated.
1	Assisting prisoner to escape	Penitentiary 9 months	Not stated	Yes	American	Not stated.
1	Burglary	Penitentiary 18 months	Not stated	Yes	American	Not stated.
4	Nuisance	1 fine $300 2 fine $400 1 fine $500.	4 saloon keepers	4 yes	3 American 1 German.	4 not stated.

Total amount of fines imposed by the district court of said county during the year..... $1,650.00
Total amount of fines collected and paid into the county treasury during the year..... 286.75
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 215.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 600.00

H. W. KELLOGG, *Clerk of District Court.*

HAMILTON COUNTY.

2	Assault	1 county jail 30 days (suspended) 1 fine $25 and costs.	2 not stated	2 yes	2 not stated	2 not stated
1	Desertion after seduction and marriage	Fine $250 or county jail	Not stated	Yes	Not stated.	Not stated.
1	Larceny	Penitentiary 6 mos. at hard labor	Not stated	Yes	Not stated.	Not stated.
2	Larceny (Grand)	1 penitentiary 18 mos. hard labor 1 penitentiary 12 mos. hard labor	2 not stated	2 yes	2 not stated	2 not stated
1	Nuisance	Fine $300 or county jail 30 days (suspended)	Not stated	Yes	Not stated.	Not stated.

HAMILTON COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year..... .....$ 575.00
Total amount of fines collected and paid into the county treasury during the year..... .... 25.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,520.07
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 700.00

S. W. McADOW, *Clerk of District Court.*

HANCOCK COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Larceny from the person.....	2 penitentiary 10 yrs. hard labor.	2 fakirs.....	2 yes	2 unknown.	2 bad.
1	Malicious mischief.....	Fine $25 and costs, co. jail 3 mos..	Laborer	Yes.....	American..	Good.
4	Nuisance.....	4 fine $300 and costs.....	1 laborer	4 yes	2 American.	3 fair.
			2 billi'd hall keeper's	.....	1 Swede ...	1 bad.
			1 veterinary surge'n	.....	1 not stated	
1	Obtaining money by false pretenses	Fine $500 and co. jail 180 days.	Abstractor.....	Yes.....	American..	Good.
1	Obtaining property by false pretenses	Penitentiary 2 yrs. at hard labor.	Farmer.....	Yes.....	American..	Not stated.

Total amount of fines imposed by the district court of said county during the year .....$ 1,725.00
Total amount of fines collected and paid into the county treasury during the year..... 803.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 377.99
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 469.64

S. D. WOMELDORF, *Clerk of District Court.*

HARDIN COUNTY.

1	Breaking and entering a store building	Penitentiary 2 years	Not stated	Yes	American.	Bad.

1	Desertion after seduction and marriage	County jail 1 year	Laborer	Yes	American	Fair.
1	Forcible defilement	Penitentiary 18 months	Farmer	Yes	American	Fair.
1	Keeping a gambling house	Fine $60.00 and costs	Hotel keeper	Yes	American	Good.
1	Larceny (Grand)	Penitentiary 4 years	Not stated	Yes	American	Bad.
1	Malicious injury to property	County jail 30 days	Not stated	Yes	American	Unknown.
4	Nuisance	4 fine $300.00 and costs	1 not stated 3 druggest	4 yes	4 American	4 good.
1	Resisting an officer	County jail 45 days	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,260.00
Total amount of fines collected and paid into the county treasury during the year 879.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 6,543.58
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 781.00

TOM C. MEADER, *Clerk of District Court.*

HARRISON COUNTY.

1	Assault with intent to commit murder	Penitentiary 5 years	Insurance agent	Yes.	American	Bad.
2	Larceny	1 penitentiary 5 years 1 penitentiary 1 year	1 bum 1 thief	2 unknown	1 Afro-Am. 1 unknown	2 bad.
1	Manslaughter.	Penitentiary 3 years	Laborer	Yes.	American	Good.
1	Murder second degree	Penitentiary 22 years	Laborer	Yes.	Afro-Am	Bad.
1	Obtaining money under false pretenses	Penitentiary 2 years	Confidence man	Yes.	American	Bad.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of the county on account of criminal prosecutions (not including county attorney's fees) during year .. $ 1,443.79
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,000.00

E. S. GARRISON, *Clerk of District Court.*

HENRY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering	Penitentiary 1 year	Miner	Yes	American	Bad.
1	Larceny	Sentence not passed on account of mental incapacity	Laborer	Yes	American	Good.
1	Rape	Penitentiary 10 years	Farmer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year ..... $ 30.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 952.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 700.00

A. W. MILLER, *Clerk of District Court.*

HOWARD COUNTY.

1	Nuisance	Fine $500 and costs	Agent	Yes	Not stated	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 500.00
Total amount of fines collected and paid into the county treasury during the year 351.68
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,158.38
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 919.27

GEO. L. HATTER, *Clerk of District Court.*

HUMBOLDT COUNTY.

6	Burglary	2 penitentiary 18 months at hard labor 1 penitentiary 12 mos at hard lab'r 3 county jail 9 months	5 laborers 1 contractor	5 yes 1 no	6 American	3 bad. 3 fair.

1	Keeping a house or place resorted to for the purpose of gambling	Fine $50	Liveryman	Yes	American	Fair.
1	Keeping a nuisance	Fine $50	Liveryman	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 585.98
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 717.49

O. T. GULLIXSON, *Clerk of Distict Court.*

IDA COUNTY.

1	Larceny	Fine $200 and costs and county jail 3 months	Mechanic	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 200.00
Total amount of fines collected and paid into the county treasury during the year 5.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 236.32
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 941.32

C. W. HOYER, *Clerk of District Court.*

IOWA COUNTY.

2	Assault with intent to commit great bodily injury	1 fine $50 1 fine $300	1 laborer 1 farmer	2 yes	1 American 1 German	2 fair.
1	Carnal knowledge with feeble-minded person	Penitentiary 3 years	Laborer	Yes	German	Unknown.
1	Incest	Penitentiary 3 years	Farmer	Yes	American	Bad.
2	Larceny from a store in the night time	2 penitentiary 3 years	2 laborers	2 yes	2 American	1 bad. 1 fair.

IOWA COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year.....$ 350.00
Total amount of fines collected and paid into the county treasury during the year..... 292.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,556.82
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 829.39

ALEX. MCLENNAN, *Clerk of District Court.*

JACKSON COUNTY.

No. convicts.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery.....	County jail 30 days.....	Laborer.....	Yes.....	English...	Good.
1	Larceny (Petit).....	County jail 30 days.....	Laborer.....	Yes.....	English...	Good.
1	Rape.....	Penitentiary 15 years.....	Farmer.....	Yes.....	American..	Bad.

Total amount of fines imposed by the district court of said county during the year..... .....
Total amount of fines collected and paid into the county treasury during the year..... ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year $1,451.53
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,000.00

C. H. HAIGHT, *Clerk of District Court.*

JASPER COUNTY.

1	Adultery.....	Fine $200 and costs Co. jail, 3 mo.	Painter.....	Yes.....	American.	Bad.
1	Assault with intent to commit great bodily injury.....	Fine $10 and costs.....	Farmer.....	Yes.....	American.	Fair.
1	Assault with intent to commit murder.....	Penitentiary 3 yrs. 6 months, costs	Physician.....	Yes.....	American.	Fair.
2	Breaking and entering.....	2 penitentiary 6 months.....	2 not stated.....	2 not stated	2 not stated	2 not stated
1	Forgery.....	Penitentiary 6 months and costs	Not stated.....	Not stated.	Not stated.	Not stated.

2	Selling intoxicating liquor.. ..	2 fine $300 and costs.	1 druggist ..... 1 restauranteur. ...	2 yes.....	2 American	1 fair. 1 bad.
1	Violation of injunction (Selling liqour)	Fine $400 and costs.	Not stated.....	2 yes	American.	Bad.

Total amount of fines imposed by the district court of said county during the year..... $ 1,210.00
Total amount of fines collected and paid into the county treasury during the year..... 1,119.15
Total expenses of county on account of criminal presecutions (not including county attorney's fees) during year.... 1,404.98
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 708.50

J. A. MATTERN, *Clerk of District Court.*

JEFFERSON COUNTY.

1	Assault with intent to do bodily injury	Fine $50 and costs	Laborer	Yes.....	American..	Fair.
1	Assault with intent to commit rape.....	Penitentiary 30 months and costs	Farmer.....	Yes.....	American..	Fair.
1	Illegal sale of intoxicating liquors	Fine $300 and costs....	Merchant.	Yes.....	American..	Fair.
1	Selling drugs without a license.	Fine $100 and costs.....	Salesman.....	Yes.....	American..	Good.
1	Soliciting orders for intoxicating liquors	Fine $60 and costs	Salesman.....	Yes.....	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year..... ..... $ 510.00
Total amount of fines collected and paid into the county treasury during the year..... ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,925.88
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 700.00

JNO. H. MERCKENS, *Clerk of District Court.*

JOHNSON COUNTY.

1	Adultery	Penitentiary 15 months	Cigar maker.....	Yes	American..	Bad.....
1	Assault and battery.....	Fine $50 and costs.....	Not stated.....	Yes	American..	Not stated.
3	Larceny from the person.....	3 penitentiary 5 years.....	3 laborers.....	3 yes	3 American	3 bad.....

JOHNSON COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year..... 5.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year. .. 1,212.61
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 800.00

J. G. MARNER, *Clerk of District Court.*

JONES COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fine $100	Laborer	Yes	American	Bad.
2	Breaking and escaping from the penitentiary	2 penitentiary 2 years	2 prisoners	2 yes	2 American	2 unknown.
2	Forgery	1 penitentiary 2 years 6 months. 1 penitentiary 2 years	1 unknown 1 laborer.	2 yes	2 unknown	2 unknown.
2	Itinerant vendor of drugs without license	2 fine $100	2 peddlers	2 yes	2 American	2 good
1	Keeping a gambling house	County jail 60 days	Gambler	Yes	Bohemian	Bad
2	Larceny	1 county jail 30 days 1 penitentiary 18 months.	2 Laborers	2 yes	2 American	2 unknown.
1	Larceny (Petit)	Fine $50	Laborer	Unknown	American	Unknown
1	Malicious mischief	County jail 30 days	Laborer	Yes	American	Good
1	Nuisance	Fine $300	Laborer	Yes	American	Fair

Total amount of fines imposed by the district court of said county during the year..... $ 650.00
Total amount of fines collected and paid into the county treasury during the year..... 700.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 5,315.52
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 850.00

J. A. HARTMAN, *Clerk of District Court.*

KEOKUK COUNTY.

1	Burglary	Penitentiary 2 years and costs	Butcher	Yes	American	Bad.
1	Forgery	Penitentiary 18 mos. and costs.	Farmer	Yes	German	Bad.
1	Incest	Penitentiary 3 years and costs	Hotel porter	Yes	American	Bad.
1	Murder	Penitentiary for life	Housekeeper	Yes	Scotch	Good.
1	Seduction	County jail 1 year and costs	Farmer	Yes	Scotch	Good.
1	Uttering a forged instrument	Penitentiary 2 years and costs	Agent	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year.....
Total amount of fines collected and paid into the county treasury during the year..... $ 370.28
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 8,384.54
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,039.32

J. C. BARRETT, *Clerk of District Court.*

KOSSUTH COUNTY.

1	Assault with intent to maim	Penitentiary 6 mos. at hard labor	Cook	Yes	Afro-Amer.	Bad.
3	Assault with intent to murder	1 penitentiary 7 yrs. at had labor	1 laborer	3 yes	3 American	1 bad.
		1 penitentiary 3 yrs. at hard labor	1 housekeeper			1 good.
		1 penitentiary 1 yrs. at hard labor	1 cowboy			1 not stated
1	Breaking and entering	Penitenti'y 18 mos. at hard labor	Tramp	Yes	American	Not stated.
12	Conducting a nuisance	5 fine $300 or co. jail 100 days	4 restauranteurs	12 yes	9 American	12 not stated
		2 fine $50	3 bill'rd hall keep's		2 Irish	
		4 fine $100	1 farmer		1 not stated	
		1 fine $300	4 not stated.			
1	Forgery and uttering a forged instrument	Penitentiary 4 yrs. at hard labor	Farmer	Yes	Norwegian	Not stated.
1	Keeping a gambling house	Fine $50	Not stated	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year..... $ 2,350.00
Total amount of fines collected and paid into the county treasury during the year..... 250.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 1,015,04
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 815.00

J. B. CARR, *Clerk of District Court.*

LEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault and battery (Appeal)	1 fine $10 and cost 1 fine $50 or county jail 15 days at hard labor and costs	1 restauranteur 1 laborer	2 yes	2 American	2 good.
4	Assault with intent to do great bodily injury	3 county jail at hard labor 6 months and costs 1 county jail at hard labor 3 months and costs	4 laborers	4 yes	4 American	4 bad.
6	Breaking and entering	2 penitentiary 7 years at hard labor and costs 2 penitentiary 3 years at hard labor and costs 1 county jail 1 year at hard labor and costs 1 sentence suspended during good behavior	2 laborers 1 telegraph operator 1 printer 1 waiter 1 not stated	5 yes 1 no	5 American 1 Afro-Am.	1 bad. 3 fair. 2 good.
2	Breaking and escaping from penitentiary	1 penitentiary 6 months at hard labor and costs 1 penitentiary 3 months at hard labor and costs	1 farmer 1 laborer	2 yes	1 German 1 American	2 fair.
2	Cheating by false pretenses	2 county jail 60 days at hard labor and costs	2 laborers	2 no	2 Afro-Am.	1 good. 1 bad.
2	Larceny	1 penitentiary 12 months at hard labor and costs 1 county jail 9 months at hard labor and costs	1 express messenger 1 not stated	2 yes	2 American	1 good. 1 not stated
2	Maintaining a nuisance	1 fine $50 and costs 1 fine $300 and costs	2 saloonkeepers	2 yes	1 American 1 not stated	1 fair. 1 bad.

2	Resisting an officer	2 county jail 6 months at hard labor and costs	2 laborers	2 yes	2 American	2 bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 410.00
Total amount of fines collected and paid into the county treasury during the year 166.40
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 11,146.79
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,728.81

D. F. ALLEY, *Clerk of District Court.*

LINN COUNTY.

1	Adultery	Penitentiary 6 months	Laborer	Yes	Afro Amer.	Bad.
2	Assault	1 fine $10 or county jail 3 days	1 not stated	1 not stated	1 not stated	1 not stated
		1 county jail 30 days and costs.	1 laborer	1 yes	1 American	1 fair.
5	Assault and battery	1 fine $50 or county jail 15 days.	4 laborers	1 not stated	2 not stated	1 not stated
		1 fine $40 or county jail 12 days.				
		1 fine $30 or county jail 8 days	1 not stated	4 yes	3 American	2 bad.
		2 fine $25 or county jail 7 days.				2 fair.
1	Assault with intent to commit murder	Penitentiary 18 months	Moulder	Yes	American	Bad.
2	Assault with intent to inflict great bodily injury	1 county jail 60 days and costs.	1 laborer	1 yes	1 Afro-Amer	1 fair.
		1 fine $30 or county jail 8 days.	1 not stated	1 not stated	1 not stated	1 not stated
3	Breaking and entering	1 penitentiary 2 years	1 bolt-maker	3 yes	3 American	2 bad.
		1 penitentiary 18 months	1 tool-grinder.			
		1 penitentiary 9 months	1 laborer			1 fair.
2	Injuring and destroying electric railway	1 penitentiary 12 months	2 laborers.	2 yes	2 American	2 bad.
		1 penitentiary 3 months				
4	Keeping house of ill-fame	4 penitentiary 6 months	1 not stated.	3 yes	3 American	3 bad
			2 whores.			
			1 loafer	1 not stated	1 not stated	1 not stated
4	Keeping a nuisance	1 fine $600 or county jail	3 saloonkeepers	3 yes	1 Bohemian	3 fair.
					1 American	
		3 fine $300 or county jail 90 days.	1 not stated	1 not stated	2 not stated	1 not stated

LINN COUNTY—Continued.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
7	Larceny	1 penitentiary 18 months	1 druggist	6 yes	6 American	6 bad.
		1 penitentiary 12 months	3 laborers	1 no	1 Dane	1 fair.
		2 penitentiary 6 months	1 thief.			
		1 county jail 30 days and costs.	1 cooper.			
		2 county jail 10 days	1 bell-boy.			
1	Larceny from a building	County jail ten days	Bell boy	Yes	American	Bad
3	Larceny from a building in day time	County jail 60 days and costs	1 cook	3 yes	1 American	1 bad
		2 fine $45 or county jail 10 days	2 not stated		2 not stated	2 fair.
1	Larceny from a building in night time	County jail 30 days and costs	Laborer	Yes	American	Bad.
1	Larceny from the person	Penitentiary 2 years	Laborer	Yes	Scotch	Not stated.
4	Larceny (Petit)	2 fine $50 or county jail 15 days	1 boilermaker	4 yes	2 not stated	2 fair
			2 laborers.			
		2 county jail 20 days and costs.	1 switcheman		2 American	2 bad.
1	Malicious mischief	Fine $35	Laborer	Yes	American	Fair.
1	Manslaughter	Penitentiary 3 years	Bookkeeper	Yes	German	Fair.
2	Obtaining money under false pretenses	1 penitentiary 6 months	2 swindlers	2 yes	2 American	2 bad.
		1 county jail 60 days.				
2	Resisting officers	1 fine $30 or county jail 8 days	2 laborers	2 yes	2 American	2 bad.
		1 county jail 90 days and costs.				
1	Uttering a forged order	Penitentiary 2 years	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,965.00
Total amount of fines collected and paid into the county treasury during the year 675.85
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 16,710.17
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 2,171.91

C. W. Braska, *Clerk of District Court.*

LOUISA COUNTY.

1	Assault with intent to inflict great bodily injury	County jail one year	Farmer	Yes	American	Bad.
1	Cheating by false pretenses	County jail 6 months	None	Yes	American	Unknown.
1	Keeping intoxicating liquor for sale	Fine $50 and costs	Butcher	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year 16.57
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,176.18
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 942.02

ED. HICKLIN, *Clerk of District Court.*

LUCAS COUNTY.

1	Burglary	County jail 6 months and costs	Laborer	Yes	American	Bad.
2	Jumping on moving train	2 fine $25 and costs	2 laborers	2 yes	2 American	2 bad.
3	Larceny	1 county jail 30 days and costs. 1 penitentiary 6 mos. and costs 1 penitentiary 18 mos. and costs.	3 laborers	3 yes	3 American	3 bad.
3	Larceny (Petit)	3 industrial school	3 students	3 yes	3 American	3 bad.
1	Murder in second degree	Penitentiary 20 years	Cook	Yes	American	Bad.
1	Nuisance	Fine $300 and costs or county jail	Laborer	Yes	American	bad.
17	Nuisance (Selling intoxicating liquors)	17 fine $300 and costs or county jail	13 laborers 2 bo'rd'g h'se keep's 1 miner. 1 saloon-keeper.	17 yes	16American 1 Welsh	10 bad. 7 Fair.
3	Robbery	3 penitentiary 3 years and costs	3 laborers	3 yes	3 American	3 bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 5,450 00
Total amount of fines collected and paid into the county treasury during the year 1,590.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,471.50
Total amouut paid county attorney by county on account of criminal prosecutions during year, including salaries 900.00

E. S. WELLS, *Clerk of District Court.*

LYON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Gambling	Fine $300	Laborer	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 25.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 710.93
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

O. M. Kelso, *Clerk of District Court.*

MADISON COUNTY.

1	Assault with intent to commit rape	Penitentiary 7 years 6 months	Butcher	Yes	American	Bad.
27	Gambling	1 fine $75 1 fine $60 22 fine $20 3 fine $15	11 laborers 1 none. 1 farmer. 2 butchers. 3 contractors. 4 liverymen. 1 auctioneer. 1 loafer. 2 painters. 1 clerk.	27 yes	27 American	4 bad. 21 fair. 2 good.
2	Keeping a gambling house	1 fine $50 1 fine $100	1 liveryman 1 laborer	1 yes 1 not stated	1 American 1 not stated	1 fair. 1 not stated

6	Nuisance(Liquor)	4 fine $300 1 fine $350 1 fine $75	2 unknown 1 druggist 1 newsboy. 1 shoemaker. 1 common carrier.	4 yes 2 not stated	4 American 2 not stated	2 not stated 3 fair. 1 good.
1	Subornation of perjury	Penitentiary 1 year 6 months	Politician	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 2,395.00
Total amount of fines collected and paid into the county treasury during the year..... 410.90
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 7,041.58
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 962.59

R. L. HUSTON, *Clerk of District Court.*

MAHASKA COUNTY.

2	Assault	1 county jail 1 year 1 county jail 30 days	1 miner 1 laborer	2 yes	1 Scotch 1 American	1 fair. 1 bad.
6	Burglary	1 penitentiary 3 years 1 penitentiary 2 years. 1 penitentiary 18 months 1 penitentiary 12 months 2 fine $50 and Co.jail 60 days.	6 laborers	6 yes	3 American 2 Irish 1 not stated	4 bad. 2 good.
2	Contempt	1 fine $800 1 fine $600.	2 laborers	2 yes	2 American	2 bad.
1	Keeping a gambling house	Fine $100	Hotelkeeper	Yes	American	Fair.
9	Larceny	1 penitentiary 18 months. 3 fine $300 and Co. jail 12 mos. 3 fine $200 and Co. jail 6 mos 1 county jail 12 months. 1 county jail 8 months.	6 farmers 3 carpenters	9 yes	9 American	4 fair. 4 good. 1 bad.
2	Nuisance	2 fine $50	2 laborers	2 yes	1 American 1 Irish	2 fair.
2	Robbery	2 penitentiary 10 years	2 tramps	2 yes	2 American	2 bad.

MAHASKA COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year.....$ 3,200.00
Total amount of fines collected and paid into the county treasury during the year..... 650.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 13,612.84
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 1,400.00

R. K. DAVIS, *Clerk of District Court.*

MARION COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault with intent to inflict great bodily injury.....	1 county jail 5 months..... 1 county jail 3 months.	2 laborers	2 yes.....	2 American	2 not stated.
1	Breaking and entering.....	Fine $10 and county jail 4 mos.	Laborer.....	Yes.....	American .	Not stated.
1	Forgery.....	Penitentiary 6 years.....	Merchant.....	Yes	American .	Good.
1	Larceny.....	County jail 6 months	Laborer.....	Yes.....	American .	Not stated.
1	Manslaughter.....	Fine $200 and pen'ry 15 mos...	Laborer,.....	Yes	American .	Fair.
4	Nuisance (liquor).....	1 fine $300 or Co jail 120 days.. 3 fine $300 or county jail.....	3 laborers ..... 1 none	4 yes.....	2 American 1 Dutch. 1 not stated	4 not stated.

Total amount of fines imposed by the district court of said county during the year..... $ 1,500.00
Total amount of fines collected and paid into the county treasury during the year..... 300.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 2,743.19
Total amount paid county attorney by county on account of criminal prosecution during year, including salaries ... 780.70

D. W. LANGEROK, *Clerk of District Court.*

MARSHALL COUNTY.

1	Adultery	Penitentiary 3 years	Laborer	Yes	American	Fair
1	Burglary	Penitentiary 2 years	Laborer	Yes	American	Bad
1	Forgery	Penitentiary 3 years	Laborer	Yes	American	Bad
6	Larceny	2 penitentiary 2 years 6 months 4 county jail 30 days	6 laborers	6 yes	2 American 4 Irish	6 bad
2	Manslaughter	2 penitentiary 8 years	2 tramps	2 yes	2 Irish	2 bad
1	Nuisance	Fine $300 and Co. jail 30 days	Farmer	Yes	American	Fair
1	Rape	Penitentiary 20 years	Laborer	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 350.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 8,110.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 1,000.00

S. P. KNISELY, *Clerk of District Court.*

MILLS COUNTY.

1	Breaking and entering	Penitentiary 2 years	Laborer	Yes	American	Not stated.
2	Forgery	2 penitentiary 2 years	1 laborer 1 forger	2 yes	2 American	1 not stated 1 bad
4	Robbery	4 penitentiary 7 years	4 laborers	4 yes	4 not stated	4 not stated
1	Stealing	1 county jail 30 days	Laborer	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.....$ 2,332.03
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 700.00

C. C. POTTER, *Clerk of District Court.*

MITCHELL COUNTY.

No convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Keeping a gambling house	Fine $75 or county jail 20 days.	Restauranteur	Yes	Norwegian	Fair.
1	Larceny	Fine $70	Farmhand	Yes	American	Good.
1	Rape	Penitentiary 1 year	Laborer	Yes	American	Good.
2	Violation of temporary injunction	2 fine $20 or county jail 6 days.	2 farmers	2 yes	2 American	2 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 185.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 593.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 725.00

C. R. GRAVES, *Clerk of District Court.*

MONONA COUNTY.

1	Assault and battery	Fine $25	Laborer	Yes	English	Good.
1	Burglary	Penitentiary 1 year	None	Yes	American	Bad.
1	Contempt	Fine $500 or co. jail 3 months.	Saloonkeeper	Yes	German	Bad
11	Keeping a nuisance	3 fine $300 or co. jail 3 months.	8 saloonkeepers	11 yes	3 Irish	6 fair.
		7 fine $300 or county jail	2 jointkeepers		5 German	1 good.
		1 fine $500 or county jail	1 druggist		3 American	4 bad.
1	Larceny	County jail 60 days	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year $4,025.00
Total amount of fines collected and paid into the county treasury during the year 1,604.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,554.83
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 900.00

C. H. BRADBURY, *Clerk of District Court.*

MONROE COUNTY.

1	Assault	County jail 20 days and costs	Miner	Yes	Afro-Am	Unknown.
1	Assault and battery	County jail 30 days and costs	Miner	Yes	Welsh	Unknown.
1	Assault with intent to commit great bodily injury	Fine $35 and costs.	Miner	Yes	American	Unknown.
1	Assault with intent to inflict great bodily injury	County jail 60 days and costs	Gambler.	Yes	Afro-Am	Unknown.
2	Breaking and entering	2 penitentiary 2 years 6 months and costs	1 laborer 1 miner	2 yes	2 American	2 unknown
1	Contempt(Disobeying subpoena)	Fine $10 and costs and county jail 1 day	Miner	Yes	American	Unknown.
1	Keeping a gambling house	Fine $60 and cost	Gambler	Yes.	American	Unknown.
2	Larceny	1 penitentiary 3 years and costs 1 county jail 30 days and costs	1 farmer 1 laborer	2 yes	2 American	2 unknown
1	Nuisance (Liquor).	Fine $300 and costs	Joint keeper	Yes	French	Unknown.
3	Robbery	3 penitentiary 12 years 6 months and costs	3 unknown	3 yes	3 American	3 unknown

Total amount of fines imposed by the district court of said county during the year ..... $ 405.00
Total amount of fines collected and paid into the county treasury during the year. 60.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 6,295.19
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries..... 600.00

THOS. HICKENLOOPER, *Clerk of District Court.*

MONTGOMERY COUNTY.

1	Assault with intent to commit great bodily injury	County jail 10 months	None	No	Afro-Am	Bad.
1	Disobeying orders of quarantine	Fine $25	Gambler	Yes	American	Bad.
6	Gambling	2 fine $50 2 fine $25 1 continued for sentence. 1 county jail 15 days	1 gambler 1 barber 4 laborers	6 yes	4 American 1 Irish 1 Swede	3 good. 2 bad. 1 fair.

MONTGOMERY COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Incest	Penitentiary 3 years	None	Yes	American	Fair.
1	Incorrigible	Industrial school	Not stated	Yes	Not stated.	Not stated.
1	Keeping a gambling house	Fine $75	Gambler	Yes	Afro-Am.	Bad.
4	Larceny	1 penitentiary 2 years, 6 mos.	1 stove repairer	4 yes	2 American	2 bad
		1 penitentiary 18 months	1 farmer		1 Irish	1 fair.
		1 penitentiary 15 months	1 none		1 Afro-Am.	1 good.
		1 county jail 6 months	1 prostitute.			
1	Malicious threats with intent to extort money	County jail 3 months	Domestic	Yes	American	Good.
3	Nuisance (liquor)	3 fine $300	3 unknown	3 yes	1 American 2 unknown	3 unknown.
2	Vagrancy and disorderly	2 industrial school	2 not stated	2 yes	2 not stated	2 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 1,150.00
Total amount of fines collected and paid into the county treasury during the year 200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,250.13
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 747.70

H. G. BARNES, *Clerk of District Court.*

MUSCATINE COUNTY.

1	Assault with intent to murder	Penitentiary 5 years	Laborer	Yes	American	Fair.
3	Intoxication (Appeal)	1 county jail 20 days	3 laborers	3 yes	3 American	1 fair
		1 fine $100 or county jail				2 bad.
		1 fine $25 or county jail				
2	Larceny	1 penitentiary 3 years	2 laborers	2 yes	2 American	2 bad.
		1 penitentiary 9 months				
1	Larceny from the person	Penitentiary 2 yrs. and 6 mos.	Laborer	Yes	American	Fair.

1	Perjury	Penitentiary 10 years	Laborer	Yes	American	Fair.
1	Receiving stolen property	County jail 30 days	None	Yes	American	Bad.
1	Vagrancy	County jail 30 days	None	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 125.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,389.78
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,033.00

C. J. RICHMAN, *Clerk of District Court*

O'BRIEN COUNTY.

1	Assault and battery	Fine $75 and costs	Farmer	Yes	German	Fair.
1	Burglary	Penitentiary 30 months	Not stated	Yes	Not stated.	Not stated.
2	Larceny	1 county jail 30 days 1 fine $1 and costs	1 not stated 1 laborer	2 yes	2 American	1 not stated. 1 fair.
1	Keeping a saloon	Fine $25 and costs	Cigar maker	Yes	German.	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 101.00
Total amount of fines collected and paid into the county treasury during the year 26.00
Total expenses of county on account of criminal prosecutions (not including county attornoy's fees) during year 352.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 900.00

E. R. WOOD, *Clerk of District Court.*

OSCEOLA COUNTY.

1	Burglary	Penitentiary 2 years and costs	Laborer	Yes	Irish	Bad.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ..... $ 39.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 300.00

J. T. HAWXHURST, *Clerk of District Court.*

PAGE COUNTY.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS
1	Adultery	Fine $25 and county jail 6 mos.	Laborer	Yes	Afro-Am	Fair.
3	Assault with intent to inflict great bodily injury	2 county jail 12 months	2 farmers	3 yes	3 American	2 fair.
		1 county jail 10 months	1 laborer			1 bad.
2	Breaking and entering	2 penitentiary 3 years	2 farmers	2 yes	2 American	1 fair.
						1 bad.
1	Contempt	Fine $25 and county jail 1 day	Farmer	Yes	American	Good.
14	Gambling	13 fine $50	1 idler	14 yes	14 American	5 bad.
			1 dentist			
		1 fine $100	3 farmers			1 good.
			1 stockbuyer			
			1 drummer			8 fair.
			1 hotel clerk			
			6 laborers			
2	Keeping a gambling house	1 county jail 6 months	1 drayman	2 yes	1 American	1 bad.
		1 fine $50	1 laborer		1 Afro-Am	1 fair.
2	Larceny	1 fine $50	1 farmer	2 yes	2 American	1 good.
		1 industrial school	1 laborer			1 bad.
2	Nuisance	1 fine $600	1 drayman	2 yes	1 American	1 bad.
		1 fine $300	1 restauranteur		1 Swede	1 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,800.00
Total amount of fines collected and paid into the county treasury during the year 887.40
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,286.82
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,054.01

A. WENSTRAND, *Clerk of District Court.*

PALO ALTO COUNTY.

2	Breaking and entering a freight car	2 penitentiary 9 months at hard labor	2 not stated	1 yes 1 not stated	2 American	2 not stated
1	Keeping a gambling house	Fine $50	Gambler	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 237.07
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

H. M. HELGEN, *Clerk of District Court.*

PLYMOUTH COUNTY,

1	Assault (Simple)	County jail 20 days and cost	Farm hand	Yes	Dutch	Good.
1	Breaking and entering	County jail 6 months	Bartender	No	American	Bad.
2	Burglary	2 penitentiary 18 mos. and costs	1 mechanic 1 tramp	1 yes 1 not stated	1 German 1 not stated	2 not stated
3	Larceny	2 county jail 30 days and costs 1 fine $20 and costs	2 tramps 1 laborer	3 yes	2 not stated 1 American	2 bad. 1 fair.
1	Larceny from the person	Penitentiary 6 months and costs	Not stated	Yes	English	Not stated.
1	Larceny (Grand)	Penitentiary 18 months and costs	Farm hand	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 20.00
Total amount of fines collected and paid into the county treasury during the year 20.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,637.70
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,000.00

J. B. CUNNINGHAM, *Clerk of District Court.*

POCAHONTAS COUNTY.

1	Nuisance (gambling)	Fine $50 and costs	Restauranteur	Yes	American	Good.
3	Selling intoxicating liquors	1 fine $300 and Co. jail 50 days 1 fine $75 or Co. jail 50 days 1 fine $75 and costs	2 laborers 1 druggist	3 yes	2 American 1 German.	3 good.
1	Threatening to accuse of crime.	Fine $25 and costs	Farmer	Yes	American.	Good.

POCAHONTAS COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 525.00
Total amount of fines collected and paid into the county treasury during the year	225.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	950.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	750.00

F. H. PLUMB, *Clerk of District Court.*

POLK COUNTY.

No. convicted.	NAME.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
4	Assault and battery	2 county jail 30 days. 1 county jail 10 days. 1 fine $25.	4 not stated	4 not stated	4 not stated	4 not stated
3	Assault with intent to commit manslaughter	1 fine $75 and Co. jail 4 mos. 1 penitentiary 3 years. 1 penitentiary 1 year.	3 not stated	3 not stated	3 not stated	3 not stated
1	Assault with intent to commit murder	Penitentiary 3 years	Not stated	Not stated	Not stated.	Not stated.
1	Assault with intent to do great bodily injury	County jail 3 months	Not stated.	Not stated.	Not stated.	Not stated.
12	Breaking and entering	2 penitentiary 4 years. 6 penitentiary 2 years. 3 penitentiary 1 year. 1 county jail 3 months.	12 not stated	12 not stated	12 not stated	12 not stated
3	Breaking and entering a railroad car	3 penitentiary 1 year	3 not stated	3 not stated	3 not stated	3 not stated
3	Burglary	2 penitentiary 10 years. 1 penitentiary 1 year.	3 not stated	3 not stated	3 not stated	3 not stated
2	Cheating by false pretenses	2 penitentiary 1 year	2 not stated	2 not stated	2 not stated	2 not stated
2	Forgery	1 penitentiary 5 years. 1 penitentiary 2 years.	2 not stated	2 not stated	2 not stated	2 not stated
1	Intoxication (Appeal)	County jail 20 days	Not stated.	Not stated.	Not stated	Not stated.
2	Keeping a gambling house	2 fine $50	2 not stated	2 not stated	2 not stated	2 not stated

8	Larceny	3 penitentiary 12 months 1 penitentiary 3 years. 1 county jail 15 days. 2 county jail 20 days. 1 county jail 30 days.	8 not stated	8 notstated	8 not stated	8 not stated
16	Larceny from a building	1 penitentiary 3 years 1 penitentiary 1 year. 1 penitentiary 6 months. 2 county jail 12 months. 1 county jail 9 months. 1 county jail 3 months. 2 county jail 2 months. 4 fine $25 and county jail 30 days 1 fine $10 and county jail 30 days 1 fine $5 and county jail 30 days 1 county jail 10 days.	16 not stated	16 not stated	16 not stated	16 not stated
5	Larceny from the person	1 penitentiary 5 years 1 penitentiary 3 months. 3 penitentiary 2 years.	5 not stated	5 not stated	5 not stated	5 not stated
1	Larceny (Grand)	Penitentiary 4 months	Not stated	Not stated.	Not stated.	Not stated.
1	Larceny (Petit)	County jail 30 days	Not stated	Not stated.	Not stated	Not stated.
1	Lewdness	County jail 10 days	Not stated	Not stated.	Not stated.	Not stated.
1	Manslaughter	Penitentiary 6 years	Not stated	Not stated.	Not stated.	Not stated.
2	Nuisance	1 fine $500 and costs 1 fine 300.	2 not stated	2 not stated	2 not stated	2 not stated
2	Receiving stolen goods	1 penitentiary 18 months 1 fine $5.	2 not stated	2 not stated	2 not stated	2 not stated
1	Resisting an officer	County jail 10 days	Not stated	Not stated.	Not stated.	Not stated.
3	Robbery	1 penitentiary 3 years 2 penitentiary 2 years.	3 not stated	3 not stated	3 not stated	3 not stated
1	Unlawful fishing	Fine $10 and costs	Not stated	Not stated.	Not stated.	Not stated.
1	Violating city ordinance	Fine $5	Not stated	Not stated.	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,135.00
Total amount of fines collected and paid into the county treasury during the year 1,835.65
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year 45,166.25
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 1,636.15

J. C. TATE, *Clerk of District Court.*

POTTAWATTAMIE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Adultery	1 penitentiary 2 years	1 preserve maker	2 yes	2 American	2 bad.
		1 penitentiary 18 months	1 laborer			
1	Assault	Fine $75	Farmer	No	American	Bad.
1	Assault with intent to inflict great bodily injury	Fine $200	Farmer	Yes	American	Fair.
1	Assault with intent to commit rape	Penitentiary 20 years	Cook	Yes	East Indian	Bad.
1	Bigamy	Penitentiary 18 months	Farmer	Yes	American	Fair.
8	Breaking and entering	1 penitentiary 2 years	2 waiters	8 yes	7 American	7 bad.
		3 penitentiary 1 year	4 laborers		1 Afro-Am.	1 fair.
		2 county jail 6 months	1 bartender.			
		1 county jail 2 months	1 barber.			
		1 county jail 40 days.				
1	Breaking and entering a building	Penitentiary 15 months	Bricklayer	Yes	American	Bad.
1	Cheating by false pretenses	Penitentiary 6 months	Salesman	Yes	American	Bad.
6	Gambling	6 fine $15	5 farmers	6 yes	5 American	6 fair.
			1 section boss		1 English	
1	Keeping a gambling house	Fine $75	Gambler	Yes	American	Bad.
1	Larceny	Penitentiary 15 months	Laborer	Yes	American	Bad.
4	Larceny from a building	2 county jail 30 days	1 barber	4 yes	2 American	4 bad.
		1 county jail 6 months	1 laborer		1 Afro-Am.	
		1 county jail 4 months	1 miner		1 Swede.	
			1 waiter.			
2	Maintaining a nuisance	2 Fine $300	2 saloon keepers	2 yes	1 American	2 fair.
					1 Dane.	
1	Violating Sunday law	Fine $5	Barber	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year $1,045.00
Total amount of fines collected and paid into the county treasury during the year 525.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,038.34
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,619.39

F. L. Reed, *Clerk of District Court.*

POWESHIEK COUNTY.

1	Assault with intent to commit rape	Penitentiary 5 years	Farmer	Yes	American	Bad.
1	Burglary	Continued for sentence	Liveryman	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year ..... $ 821.00
Total expenses of county on account of criminal proseecutions (not including county attorney's fees) during year 1,088.33
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 921.55

H. F. MORTON, *Clerk of District Court.*

RINGGOLD COUNTY.

1	Assault	Fine $20	Farmer	Yes	American	Good.
1	Burglary	Penitentiary 5 years	Tramp	Yes	American	Bad.
7	Gambling	6 fine $50 1 fine $75	4 farmers 3 gamblers	6 yes 1 no.	7 American	7 fair.
2	Keeping a gambling house	1 fine $300 1 fine $200.	2 gamblers	2 yes	2 American	2 fair.
1	Nuisance	Fine $100	Salesman	Yes	American	Bad.
1	Obtaining money by false pretenses	County jail 6 months	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 995.00
Total amount of fines collected and paid into the county treasury during the year 595.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 384.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 559.50

C. G. STRANAHAN, *Clerk of District Court.*

SAC COUNTY.

1	Burglary	Fine $100 or Co. jail 30 days	Blacksmith	Yes	German	Fair.
2	Maintaining gambling room	2 fine $50 or county jail	1 horse trainer 1 not stated.	2 yes	2 American	2 bad.

SAC COUNTY—CONTINUED.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
5	Nuisance	1 fine $300 or county jail 2 fine $300 or Co. jail 90 days 2 fine $500 or Co. jail 150 days.	1 not stated 2 bootleggers 1 housekeeper 1 saloonkeeper	3 yes 2 not stated	2 American 1 German 1 Afro-Am. 1 Irish.	3 bad. 2 fair.
1	Selling liquor in violation of law	Fine $50 or Co. jail 15 days	Bootlegger	Yes	Irish	Bad.
1	Violation of injunction	Fine $1,000 and Co. jail 6 mo.	Bootlegger	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year $3,150.00
Total amount of fines collected and paid into the county treasury during the year 500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 184.60
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 620.00

GEORGE B. PERKINS, *Clerk of District Court.*

SCOTT COUNTY.

1	Assault and battery	County jail 15 days	Laborer	Yes	Afro-Amer.	Fair.
2	Assault with intent to commit murder	2 penitentiary 4 years	2 laborers	2 yes	1 American 1 Afro-Amer	1 fair. 1 bad.
1	Assault with intent to commit rape	Penitentiary 6 months	Clerk	Yes	American	Fair
4	Breaking and entering	2 penitentiary twelve months 1 penitentiary eighteen months 1 county jail twelve months.	4 laborers	4 yes	4 American	4 fair.
1	Burglary	Penitentiary 4 years	Laborer	Yes	American	Bad.
1	Embezzlement	Fine $100 or county jail	Laborer	Yes	German	Fair.
2	Larceny	2 penitentiary 6 months	2 laborers	2 yes	2 American	2 fair.
4	Larceny from the person	1 penitentiary 7 years, 6 months 2 penitentiary 5 years 1 penitentiary 2 years.	4 laborers	4 yes	3 American 1 German.	4 fair.

7	Larceny (Petit)	1 county jail 90 days 2 county jail 15 days 1 county jail 1 day 1 fine $100 or county jail 2 continued for sentence	5 laborers 1 clerk. 1 not stated.	7 yes	7 American	3 good. 4 fair.
1	Larceny in a public building	County jail 1 year	Laborer	Yes	German	Fair.
1	Obtaining money under false pretenses	Penitentiary 1 year	Clerk	Yes	American	Fair.
1	Obtaining signatures under false pretenses	Penitentiary 1 year	Laborer	Yes	German	Fair.
1	Practicing dentistry without a license	Fine $100	Dentist	Yes	American	Good.
5	Rape	2 penitentiary 15 years 1 penitentiary 10 years 2 penitentiary for life	1 carpenter 4 laborers	5 yes	3 Afro-Am. 2 German	5 fair.
1	Threatening to commit a public offense	County jail 1 year	Laborer	Yes	German	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 23,227.41
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 1,545.33

J. F. CHEEK, *Clerk of District Court.*

SHELBY COUNTY.

2	Contempt	1 fine $400 or Co jail 130 days. 1 fine $200 or Co. jail 90 days	1 saloon-keeper 1 druggist.	2 yes	1 German 1 American	1 not stated 1 good.
7	Nuisance	7 fine $300 or Co. jail 90 days	5 saloon-keepers 2 hotel-keepers.	7 yes	7 German	3 bad. 1 good. 3 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 2,700.00
Total amount of fines collected and paid into the county treasury during the year 200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,396.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries .. 625.90

H. V. YACKEY, *Clerk of District Court.*

SIOUX COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fine $100 and costs	Farmer	Yes	German	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 411.30
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,684.76
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,179.55

GEORGE BREWSTER, *Clerk of District Court.*

STORY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to inflict great bodily injury	Fine $25 or county jail 7 days.	Miner	Not stated.	Not stated.	Not stated.
1	Cheating by false pretenses	County jail 60 days	Not stated	Not stated.	Not stated.	Not stated.
3	Larceny	2 county jail 4 months 1 county jail 1 month	3 not stated	3 not stated	3 not stated	3 not stated
7	Nuisance	6 fine. $300 or co. jail 90 days 1 fine. $200 or co. jail 60 days	3 restauranteur 1 liveryman 1 druggist 1 none 1 not stated	5 yes 2 not stated	6 not stated 1 American	7 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 2,025.00
Total amount of fines collected and paid into the county treasury during the year 1,500.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,343.75
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 795.35

C. M. SOPER, *Clerk of the District Court.*

TAMA COUNTY.

1	Larceny (Grand)	Penitentiary 1 year at hard labor and costs	Gambler	Yes	American	Fair.
1	Laceny (Petit)	County jail one-half hour and costs	Laborer	Yes	American	Fair.
1	Lewdness	Fine $25 and costs	Farmer	Yes	Bohemian	Fair.
6	Nuisance	1 fine $400 and costs or county jail 4 months. 5 fine $300 and costs or county jail 95 days	6 saloon keepers	6 yes	6 German	6 good.
2	Placing obstruction upon a railway track	2 fine $500 and costs	2 farmers	2 yes	2 American	2 good.
1	Violating quarantine laws	Fine $25 and costs	Scholar	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 2,950.00
Total amount of fines collected and paid into the county treasury during the year 2,084.33
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,426.66
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,212.47

CHAS. BENESH, *Clerk of District Court.*

TAYLOR COUNTY.

1	Adultery	Penitentiary 3 years	Farmer	Yes	American	Bad.
1	Assault	Fine $25 and costs	Farmer	Yes	English	Good.
1	Attempt to commit rape	Penitentiary 5 years	Laborer	Yes	American	Bad.
2	Contempt of injunction	1 fine $1,000 and Co. jail 60 days. 1 fine $1,000 and costs	2 druggists	2 yes	2 American	1 fair. 1 good.
1	Damage to property	Fine $50 and costs	Farmer	Yes	American	Fair.
1	Forgery of a promisory note	Penitentiary 2 years	Farmer	Yes	American	Fair.
1	Illegal sale of liquor	Fine $600 and costs	Druggist	Yes	American	Fair.
1	Larceny (Grand)	Penitentiary 2 years and 6 mos.	Farmer	Yes	American	Bad.
1	Maintaining a nuisance	Fine $600 and costs	Druggist	Yes	American	Fair.
3	Nuisance	3 Fine $300 and costs	2 druggists 1 doctor.	3 yes	3 American	3 good.

TAYLOR COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year..... $ 4,175.00
Total amount of fines collected and paid into the county treasury during the year..... 3,156.30
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,928.05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 1,026.26

ED. E. CASS, *Clerk of District Court.*

UNION COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Carrying concealed weapons...	Fine $5.....	Not stated.....	Not stated.	Not stated.	Not stated.
2	Nuisance.....	1 fine $300.....	1 saloon-keeper....	1 not stated	2 not stated	2 not stated
		1 fine $100.....	1 barber.....	1 yes.		
1	Seduction	Fine $500.....	Laborer.....	Yes	Not stated.	Not stated.
1	Selling liquor contrary to law..	Fine $300.....	Not stated.....	Not stated.	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year.....$ 1,205.00
Total amount of fines collected and paid into the county treasury during the year..... 305.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 1,429.83
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 840,00

WILL M. HICKS, *Clerk of District Court.*

VAN BUREN COUNTY.

1	Assault with intent to commit rape.....	Industrial school.....	None..... ..	Yes.....	American..	Unknown..
1	Assault with intent to do great bodily injury	County jail 9 months	Laborer	Yes.....	American..	Fair.
1	Attempt to produce miscarriage	Fine $50 and penitentiary 6 mos.	Physician.....	Yes	Unknown..	Fair.

1	Maiming	Penitentiary 6 months	Laborer	Yes	American	Fair.
3	Nuisance	1 fine $300 or Co. jail 100 days 2 fine $300 or Co. jail 90 days	1 druggist 2 laborers	3 yes	1 American 2 not stated	1 unknown 1 fair. 1 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 950.00
Total amount of fines collected and paid into the county treasury during the year 67.90
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,159.14
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 785.00

J. K. MATHESON, *Clerk of District Court.*

WAPELLO COUNTY.

1	Aiding prisoners to escape	Fine $20	Not stated	Not stated.	Not stated.	Not stated.
2	Assault with intent to murder	1 penitentiary 5 years 1 penitentiary 3 years, 6 months	1 not stated 1 bartender	1 not stated 1 yes	2 not stated	2 not stated
3	Assault with intent to inflict great bodily injury	2 county jail 10 months 1 county jail 6 months	1 saloonkeeper 1 bartender 1 laborer.	3 yes	2 German 1 Irish	1 bad. 2 not stated
1	Bigamy	Penitentiary 8 months	Laborer	Yes	Not stated.	Not stated.
6	Burglary	2 penitentiary 2 years 1 penitentiary 1 year. 1 penitentiary 9 months. 1 penitentiary 3 months 1 penitentiary 2 months.	6 not stated	6 not stated	6 not stated	6 not stated
3	Keeping a gambling house	3 fine $50 and costs	3 not stated	1 not stated 2 yes	2 not stated 1 American	3 not stated
3	Larceny	1 penitentiary 1 year. 1 county jail 30 days. 1 fine $100 and costs.	3 laborers	3 yes	3 not stated	3 not stated
1	Larceny from a building	County jail 60 days	Not stated	Not stated.	Not stated.	Not stated.
3	Larceny (Petit)	3 county jail 15 days	3 laborers	3 not stated	3 not stated	3 not stated
1	Nuisance	Fine $300 and costs	Laborer	Yes	Not stated.	Not stated.

WAPELLO COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
4	Robbery	1 penitentiary 7 years 1 penitentiary 2 years 1 penitentiary 6 months 1 county jail 20 days	2 laborers 2 not stated	4 not stated	4 not stated	4 not stated
4	Uttering and passing a forged check	1 penitentiary 4 years 1 penitentiary 2 years 1 penitentiary 18 months 1 county jail 30 days	4 not stated	4 not stated	4 not stated	4 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 570.00
Total amount of fines collected and paid into the county treasury during the year 165.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,963.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 1,000.00

H. W. MICHEAL, *Clerk of District Court.*

WARREN COUNTY.

1	Assault and battery	County jail 9 months	Coal miner	Yes	American	Bad.
2	Breaking and entering	2 county jail 4 months.	2 farmers	2 yes	2 American	2 fair.
1	Burglary	Penitentiary 2 years	Blacksmith	Yes	American	Bad.
1	Murder in first degree	Penitentiary for life	Housewife	Yes	Canadian	Good,

Total amount of fines imposed by the district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ..... $ 7,371.13
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

R. T. ELSON, *Clerk of District Court.*

WASHINGTON COUNTY.

3	Keeping a gambling house	1 fine $200 and costs	1 farmer.....	3 yes	3 American	1 bad.
		2 fine $50 and costs.....	1 hotel keeper			2 fair.
			1 laborer			
1	Larceny in night time	Fine $100 and costs	Laborer	Yes	American .	Bad.
1	Malicious threats with intent to extort money.....	Fine $200 and costs.....	Tramp	Yes	American .	Bad.
6	Nuisance (Liquor)	4 fine $300 and costs.....	1 restauranteur...	6 yes	6 American	3 bad.
		2 fine $50 and costs	1 farmer.....			2 fair.
			1 hotel keeper . ..			1 good.
			1 druggist			
			2 laborers.....			
1	Obtaining signature by false pretenses	Fine $400 and costs..... ..	Horse doctor	Yes	American .	Bad.
1	Soliciting orders for intoxicating liquors	Fine $50 and costs	Agent	Yes	American .	Bad.

Total amount of fines imposed by the district court of said county during the year.....$ 2,250.00
Total amount of fines collected and paid into the county treasury during the year..... 1,160.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year..... 5,252.89
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.... 866.40

J. T. MATTHEWS, *Clerk of District Court.*

WAYNE COUNTY.

1	Arson.....	Penitentiary 6 months	Laborer	Yes	American..	Bad.
2	Assault and battery.....	2 fine $100 or county jail.....	1 laborer	2 yes	2 American	1 bad.
			1 hotelkeeper.....			1 good.
2	Assault with intent to do great bodily injury	1 fine $500 or county jail.....	2 farmers	2 yes	2 American	2 bad.
		1 fine $300 or county jail.....				

Total amount of fines imposed by the district court of said county during the year..... $ 1,000.00
Total amount of fines collected and paid into the county treasury during the year..... 1,141.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year.... 1,418,04
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries... 687.52

F. M. HAZLEWOOD, *Clerk of District Court.*

WEBSTER COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fine $10 and costs	Farmer	Yes	Irish	Fair.
1	Breaking and entering a car	Penitentiary 1 year	Tramp	Not stated.	Not stated.	Bad.
1	Cheating by false pretenses	Penitentiary 18 months	Horse dealer	Yes	Not stated.	Fair.
1	Forgery	Penitentiary 12 months	Laborer	Yes	Not stated.	Bad.
1	Keeping a gambling house	Fine $100 and costs	Gambler	Yes	Not stated.	Good.
2	Keeping a house of ill-fame	1 penitentiary 3 years 1 penitentiary 1 year	1 pimp I prostitute.	2 yes	2 not stated	2 bad.
1	Keeping and maintaining a nuisance	Fine $300 and costs	Druggist.	Yes	Norwegian	Good.
6	Larceny	2 penitentiary 1 year 2 penitentiary 6 months 2 sentence suspended.	4 laborers 2 not stated	4 yes 2 not stated	6 not stated	4 bad. 2 not stated
1	Larceny from building	County jail 3 months	Tramp	Yes	Not stated.	Bad.
3	Maliciously damaging and defacing a building	3 fine $25 and costs	3 not stated	3 yes	3 not stated	3 fair.
1	Willful and malicious injury to beasts	Penitentiary 6 months	Farm hand	Yes	Not stated.	Fair

Total amount of fines imposed by the district court of said county during the year ..... $ 485.00
Total amount of fines collected and paid into the county treasury during the year 433.55
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year. .. 952.56
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries ... 1,053.40

C. H. COLBY, *Clerk of District Court.*

WINNEBAGO COUNTY.

1	Adultery	Penitentiary 2 yrs at hard labor	Laborer	No	Irish	Bad.
1	Assault with intent to murder	Penitentiary 10 yrs at hard labor	Blacksmith	No	Irish	Bad.

6	Maintaining nuisance	1 fine $700 or Co. jail 200 days. 1 fine $350 or Co. jail 100 days. 4 fine $300 or Co.	3 laborers 1 druggist 2 restauranteurs	5 yes 1 no	2 Irish 2 American 1 Spanish 1 German	5 bad. 1 good.
1	Rape	Penitentiary 20 yrs at hard labor	Laborer	No	Irish	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 2,250.00
Total amount of fines collected and paid into the county treasury during the year 1,084.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,678.67
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 461.97

L. A. JENSEN, *Clerk of District Court.*

WINNESHIEK COUNTY.

2	Assault and battery	1 fine $100 1 fine $75	1 storekeeper 1 laborer	2 yes	2 American	2 good.
2	Assault with intent to commit robbery	2 penitentiary 1 year	2 laborers	2 yes	2 American	2 fair.
3	Burglary	1 penitentiary 6 years 2 penitentiary 5 years	3 laborers	3 yes	3 American	1 bad. 1 fair. 1 good.
7	Contempt	7 fine $200	5 saloonkeepers 2 bartenders	7 yes	3 American 3 German 1 Bohemian	7 good.
2	Larceny	1 penitentiary 5 years 1 penitentiary 2 years 6 months.	2 laborers	2 yes	2 American	1 bad. 1 good.
2	Perjury	2 penitentiary 1 year	2 laborers	2 yes	2 American	2 good.
1	Willful and malicious mischief	County jail 75 days	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year $1,575.00
Total amount of fines collected and paid into the county treasury during the year 1,286.75
Total expenses of county on account of criminal prosecutions (not including county attorney's fees during year 9,222.58
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 650.00

A. L. HAAKENSON, *Clerk of the District Court.*

WOODBURY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Aiding and abeting escape of prisoner	Penitentiary 2 years 6 months	Housewife	Yes	Unknown	Unknowa.
2	Assault with intent to commit a felony	1 penitentiary 12 months 1 penitentiary 9 months	2 vagrants	2 yes	2 unknown	2 unknown
1	Assault with intent to commit murder	Penitentiary 12 months	Vagrant	Yes	Unknown	Unknown.
1	Breaking and entering	Fine $100	Laborer	Yes	Unknown	Unknown.
5	Burglary	5 penitentiary 15 months	5 vagrants	5 yes	5 unknown	5 unknown
1	Contempt of court	Fine $50	Unknown	Yes	Unknown	Unknown
2	Forgery	1 penitentiary 5 years 1 penitentiary 1 year	1 bookkeeper 1 vagrant	2 yes	2 unknown	2 unknown
7	Incorrigible	7 industrial school	6 school girls 1 school boy	7 yes	7 unknown	7 unknown
2	Indecent exposure	2 fine $43.50	2 vagrants	2 yes	2 unknown	2 unknown
11	Larceny	1 penitentiary 15 months 3 penitentiary 12 months 1 penitentiary 10 months 2 penitentiary 3 months 2 penitentiary 1 month 1 county jail 21 days 1 county jail 15 days	8 vagrants 1 thief 2 unknown	11 yes	11 unknown	11 unknown
2	Larceny from a building	2 county jail 90 days	2 school boys	2 yes	2 unknown	2 unknown
2	Larceny from the person	1 penitentiary 5 years 1 penitentiary 1 year	1 vagrant 1 unknown.	2 yes	2 unknown	2 unknown.
3	Malicious mischief	3 county jail 3 months	3 vagrants.	3 yes	3 unknown	3 unknown.
1	Perjury	Penitentiary 3 years 6 months	Vagrant	Yes	Unknown	Unknown.
3	Robbery	1 penitentiary 4 years 6 months 2 penitentiary 2 years.	3 vagrants	3 yes	3 unknown.	3 unknown.

Total amount of fines imposed by the district court of said county during the year	$ 237.00
Total amount of fines collected and paid into the county treasury during the year	187.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,791.23
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	3,500.00

WILLIAM CONNIFF, *Clerk of District Court.*

WORTH COUNTY.

1	Nuisance (Liquor)	Fine $300 or Co. jail 95 days	Hotelkeeper	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	857.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,065.73
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	741.62

W. L. THOMPSON, *Clerk of Distict Court.*

WRIGHT COUNTY.

1	Adultery	Fine $100 and pen. 9 months	Mason	Yes	American	Fair.
1	Larceny	County jail 2 months	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 100.00
Total amount of fines collected and paid into the county treasury during the year	1,000.00
Total expenses of county on account of criminal presecutions (not including county attorney's fees) during year	924.10
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries.	600.00

R. BRAS, *Clerk of District Court.*

RECAPITULATION.

TABLE No. 1.

Showing the aggregate amount of time for which persons were imprisoned both in jail and the penitentiary during the year ending September 30, 1901, and the statistics of education, nativity and habits.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.					EDUCATION.			NATIVITY.			HABITS			
	JAIL.			PENITENTIARY.											
	Years.	Months.	Days.	Years.	Months.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Adair	....	....	.....	17		2	....	....	....	....	2	....		2	....
Adams	..	1	...	1	...	38		....	38		..	5	24	9	....
Allamakee	....	..	.....	1	6	3	....	....	1	2	....	..	2	....	1
Appanoose	2	5	24	1	9	....	....	23	....	.	23	..	....	....	23
Audubon	....	.	.....	13	9	15	....	...	11	4	....	1	2	3	9
Benton	.	4	10	21	...	25		....	4	14	7	4	....	18	3
Black Hawk	....	1	21	13	7	11	....	4	9	6	...	4	4	7	....
Boone	....	5	.....	12	6	14	..	....	14	....	....	1	11	2	...
Bremer	....	....	5	8	.....	2	....	....	2	....	..	....	....	1	1
Buchanan	..	3	10	...	....	12	..	....	10	2		3	6	3	....
Buena Vista	...	3	.....	10	..	5	....	..	4	1	....	5	....	....	....
Butler	..	7	....	6	....	3	....	....	2	1	....	....	1	1	1
Calhoun	....	....	10	2	....	4	....	....	3	1		2	1	1	...
Carroll	....	1	.....	...	..	2	....	....	1	1	...	....	1	1	....
Cass	2	5	18	37	...	....	....	24	....	....	24	....	.	4	20
Cedar	....	....	20	14	....	8	....	....	5	3	...	....	4	4	....
Cerro Gordo	...	....	.....	23	4	27	....	....	....	1	26	....	....	....	27
Cherokee	...	.	.....	6	....	13	....	....	11	2	....		....	..	13
Chickasaw	....	5	.....	7	4	6	....	....	1	4	1	1	1	3	1
Clarke	....	..	.....	10	....	9	....	....	7	2	....	4	3	2	
Clay	...	1	.....	1	....	5	....	...	4	1	....	....	....	....	5
Clayton	4	9	.....	27	3	1	.	16	6	1	10	..	..	4	13
Clinton	..	9	.....	7	....	16	3	..	17	2	....	3	11	5	.
Crawford	...	1	15	5	....	4	....	....	2	2	....	....	....	4	...
Dallas	..	....	.....	.....		5	....	....	5	....	....	2	1	2	...
Davis	....	....	.....	.....	6	5	...	....	1	....	4	1	..	4	.
Decatur	....		...	2	....	2	....	...	2	..	....	....	....	2	...
Delaware	...	1	21	.....	....	7	....	....	7	....	....	....	2	....	5
Des Moines	2	...	.....	25	..	21	....	....	21	....	..		1	10	12
Dickinson	..	....	.....	.....	....	10	.	....	....	10	.	....	2	....	8
Dubuque	3	2	.....	24	6	21	....	1	20	1	1	8	6	7	1
*Emmet	....	....	.....	.....	....	4	....	..	....	4	....	....	....	2	2
Fayette	....	2	20	19	..	27	...	....	17	10	....	8	6	13	..
Floyd	....	3	.....	. .	....	4	...	....	3	1	..	1	1	1	1
Franklin	....	....	.....	1	....	5	...	....	3	2	....	3	2	..	..
Fremont	....	....	.....	5	....	6	....	..	5	....	1	1	....	....	5
Greene	....	6	.....	3	..	3	....	....	1	2	....	....	....	2	1
Grundy	....	....	....	.....	6	7	....	1	....	7	1	1	....	2	5
Guthrie	....	..	..	2	3	7	..	....	6	1	....	....	....	....	7
Hamilton	..	2	15	3	....	7	....	....	..	.	7	..	....	....	.
Hancock	..	9	...	22		9	..	..	5	1	3	2	3	3	1
Hardin	1	2	15	7	6	11	..	....	11	....	....	5	3	2	1
Harrison		....	..	38	.	4	....	2	5	.	1	1	....	5	
Henry	..	..	.....	11	...	3	....	....	3	....	....	1	1	1	....
Howard	....	....	.....	.....	....	1	....	.....	....	..	1		1	.	
Humboldt	2	3	....	4	....	7	1	....	8	....	....	....	5	3	..
Ida	....	3	.....	.....	....	1	..	....	1	....	..	.	....		1
Iowa		....	.....	12	....	6	...	....	4	2	....	..	3	2	1
Jackson	....	2	.....	15	....	3	....	....	1	2	....	2	....	1	..
Jasper		3	....	5	....	6	....	3	6	...	3	....	3	3	3

TABLE No. 1.—CONTINUED.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.					EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.											
	Years.	Months.	Days.	Years.	Months.	Can read and write.	Can not read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Jefferson	...	....	....	2	6	5	....	....	4	.	1	1	3	....	1
Johnson	....	....	.....	16	3	5	...	....	5	....	....	.	..	4	1
Jones	..	4	.....	10	..	12	.	1	10	1	2	3	1	2	7
*Keokuk	1	....	.	8	6	6	....	..	3	3	.	2		4	....
Kossuth	1	4	15	17		19	..	...	15	3	1	1	...	2	16
Lee	4	10	15	21	9	19	3	....	20	1	1	6	6	9	1
Linn	2	2	5	20	6	42	1	5	33	4	11	....	15	27	6
Louisa	1	6	.....	.....	....	3	....	..	3	....	..	....	1	1	1
Lucas	....	7	.....	31	..	31	..	..	30	1	....	..	7	24	...
Lyon		....	.....	.....		1	....	....	1	....	..	....	...	1	....
Madison	...	....	.....	9		34	....	3	34	...	3	3	25	5	4
Mahaska	7	7	.....	29	....	24	....	.	19	4	1	6	8	10	....
Marion	1	10	.....	7	3	10	....	....	8	1	1	1	1		8
Marshall	....	5	.....	49	..	13	....	.	7	6	....	....	2	11	....
Mills	....	1		34	..	8	....	....	4	....	4	....	....	1	7
Mitchell	...	...	.....	1	..	5	....	....	4	1	....	4	1	....	....
Monona	1	1	.....	1	....	15	....	..	5	10	....	2	7	6	....
Monroe	...	4	21	45	6	14	..	..	12	2	....	....	....		14
Montgomery	1	7	15	8	3	20	1	....	13	3	5	5	3	7	6
Muscatine	..	3	28	21	3	10	....	....	10	....	....	..	4	6	....
O'Brien	....	1	.....	2	6	5	....	....	2	2	1	..	3	....	2
Osceola	..	....	.....	2	....	1	....	....	..	1	....	....	.	1	....
Page	3	10	1	6	....	27	..	....	26	1	....	3	14	10	....
Palo Alto	....	....	...	1	6	2	....	1	3	....	....	....	....	....	3
Plymouth	....	8	20	5	..	7	1	1	3	3	3	1	2	3	3
Pocahontas	....	1	20	...	....	5	....	....	4	1	....	5	....	....	....
Polk	5	3	25	99	7	.....	....	77	....	....	77	...	...		77
Pottawattamie	2	3	10	33	....	30	1	....	27	4	....	1	11	19	....
Poweshiek	....	..	.....	5	....	2	....	....	2	..	....	....	....	2	....
Ringgold	..	6	.....	5	....	12	1	....	13	....	....	1	9	3	..
Sac	1	11	15	.....	....	8	....	2	6	4	..	....	3	7	....
†Scott	3	6	16	78	6	33	....	...	26	7	....	4	26	3	....
Shelby	2	1	10	.....	..	9	.....	....	1	8	...	2	..	3	4
Sioux	.	....	.....	....	..	1		....	.	1	....	.		1	...
Story	1	4	7	....	..	5	....	7	1	....	11	1	....	....	11
Tama	....	4	½ hr	1	....	12	....	....	5	7	....	9	3	....	....
Taylor	....	2		12	6	13	....	..	12	1	...	5	5	3	....
Union		....	.....	.....	..	2	..	3	....	....	5	.	..	....	5
Van Buren	1	3	.....	1	...	7	....	....	4	..	3	1	4	....	2
Wapello	2	8	5	33	4	11	....	21	1	3	28	....	....	1	31
*Warren	1	5	.....	2	....	5	....	....	4	1	....	1	2	2	....
Washington	....	....	...	.....	....	13	..	....	13	....	..	1	4	8	....
Wayne	....	1	...	.....	6	5	....	....	5	....	....	1	...	4	....
Webster	....	3	.	11	....	16	....	3	....	2	17	2	6	9	2
Winnebago		9	20	32	....	5	4	....	2	7	..	1	...	8	....
Winneshiek	....	2	15	27	6	19	....	....	15	4	....	13	3	3	....
Woodbury	1	4	6	41	3	44	....	....	.	....	44	....	..	....	44
Worth	....	3	5	.....	....	1	....	...	1	....	....	....	1	....	....
Wright	....	2	.....	9	....	2	....	.	2	....	..	....	2	....	....
Total	80	8	28 1-48	1,188	2	1,015	16	198	705	190	334	155	293	349	432

*One penitentiary for life.
† Two penitentiary for life.

TABLE No. II.

Showing the number of convictions in the several counties of the State of Iowa during the year ending September 30, 1901; the number sentenced to terms of servitude; number fined without jail or penitentiary sentence; also the amount of fines imposed by the district court, the amount collected, the amount of fees paid county attorney, and the total of all other expenses on account of criminal prosecutions.

COUNTIES.	Number of convictions.	Sent to industrial school	Sent to penitentiary.	Sent to county jail.	Fine or just sentence.	No fined without jail or penitentiary sentence.	Miscellaneous.	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions (not including county attorney's fees).	Total amount paid county attorney on account of criminal prosecutions (including salaries).
Adair	2	....	2	....	....	....	....	$ 250.00	$ 15.73	$ 592.74	$ 600.00
Adams	38	....	2	28	2	6	....	980.00	280.00	1,764.90	635.82
Allamakee	3	.	1	...	....	2	....	1,000.00	1,000.00	2,856.68	750.00
Appanoose	23	1	2	1	19	....	....	3,135.00	581.70	978.67	1,000.00
Audubon	15	...	7	..		5	3	550.00	266.35	3,195.56	700.00
Benton	25	....	4	3	...	18	....	5,850.00	4,500.00	2,504.31	1,350.00
Black Hawk	15	....	6	6	....	1	2	300.00	.....	4,336.80	1,187.50
Boone	14	....	3	3	..	8	....	510.00	460.00	562.60	900.00
Bremer	2	....	1	1	...	..	....	....	.....	1,100.09	800.00
Buchanan	12	1	....	4	..	3	4	301.00	200.00	5,514.65	800.00
Buena Vista	5	....	1	1	....	3	..	1,000.00	700.00	1,543.85	1,358.42
Butler	3	....	1	1	1	...	....	400.00	205.65	2,148.88	501.25
Calhoun	4	....	2	1	....	1	..	425.00	425.00	1,612.76	600.00
Carroll	2	1	...	1	....	..	....	.....	.....	3,027.27	797.57
Cass	24	....	5	3	15	1	..	3,485.00	1,225.00	2,142.60	939.13
Cedar	8	...	4	1	..	3	....	675.00	375.00	2,519.55	695.00
Cerro Gordo	27	1	3	....	....	22	1	4,015.00	2,347.50	1,427.50	693.00
Cherokee	13	...	2	....	11	...	.	3,200.00	1,147.70	192.75	1,181.74
Chickasaw	6	....	5	1	..	..	..	.....	.....	2,379.80	700.00
Clarke	9	....	1	....	....	8	..	1,250.00	557.10	1,150.00	900.00
Clay	5	...	1	1	....	3	..	100.00	25.00	707.02	600.00
Clayton	17		9	8	..	....	....	.....	.....	4,214.07	1,111.06
Clinton	19	..	7	6	..	4	2	180.00	75.00	11,273.08	1,700.00
Crawford	4	.	1	3	....	....	..	.....	.....	3,826.00	600.00
Dallas	5	....	...	....	.	5	....	435.00	83.00	561.36	800.00
Davis	5	....	1	....	....	2	2	152.00	8.00	1,337.02	650.00
Decatur	2	.	1	...	....	1	....	50.00	31.40	1,496.85	600.00
Delaware	7	....	....	2	..	5	..	140.00	125.00	956.71	675.03
Des Moines	21	..	11	8	1	....	1	310.00	.....	12,742.35	1,500.00
Dickinson	10	....	....	...	..	10	....	743.95	698.70	1,473.00	500.00
Dubuque	22	....	13	7	....	1	1	300.00	200.00	11,614.15	1,500.00
Emmet	4	....	1	....	....	3	....	150.00	50.00	758.56	331.65
Fayette	27	....	8	3	....	16	....	4,901.00	2,792.48	6,058.78	1,400.00
Floyd	4	....	....	....	4	..	..	2,050.00	1,570.00	2,864.66	700.00
Franklin	5	....	1	....	..	4	....	650.00	438.63	1,213.81	657.11
Fremont	6	....	5	....	....	1	....	50.00	50.00	2,593.41	725.00
Greene	3	....	2	1	....	....	....	.....	.....	2,152.38	900.00
Grundy	8	....	1	....	..	6	1	960.00	366.60	517.29	613.38
Guthrie	7	....	2	..	....	5	....	1,650.00	286.75	215.35	600.00
Hamilton	7	....	3	...	1	1	2	575.00	25.00	1,520.07	700.00
Hancock	9	..	3	2	.	4	....	1,725.00	803.70	377.91	600.54
Hardin	11		3	3	....	5	....	1,260.00	879.00	6,543.58	781.00
Harrison	6	....	6	....	..	....	..	.....	.....	1,443.79	1,000.00
Henry	3		2	....	..	..	1	.....	30.00	952.30	700.00
Howard	1	....	....	....	....	1	....	500.00	351.68	3,158.38	919.27
Humboldt	8	....	3	3	....	2	....	100.00	100.00	585.08	717.49
Ida	1	....	....	1	..	....	....	200.00	5.00	230.32	941.32
Iowa	6	....	4	....	....	2	..	350.00	292.50	2,556.82	820.39
Jackson	3	....	1	2	....	....	.	.....	.....	1,451.53	1,000.00
Jasper	9	....	4	1	...	4	....	1,210.00	1,119.15	1,424.98	708.50

TABLE No. II—CONTINUED.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to penitentiary.	Sent to county jail.	Fine or jail sentence.	Fined without jail sentence.	Miscellaneous.	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions not including county attorney's fees.	Total amount paid county attorney on account of criminal prosecutions.
Jefferson	5	....	1	....	....	4	....	510.00	....	1,925 88	700.00
Johnson	5		4	....	....	1	....	50 00	5.00	1,212 61	800.00
Jones	13	..	5	3	.	5	....	650.00	700.00	5,315.52	850 00
Keokuk	6	....	5	1	..	....	....	.....	370 28	8,384 54	1,039 32
Kossuth	19		6	.	5	8	..	2,350.00	250.00	1,015.04	815 00
Lee	22	....	7	10	1	3	1	410.00	166.40	11,146.79	1,728.81
Linn	48	....	19	12	16	1	....	1,965.00	675.85	16,710.17	2,171.91
Louisa	3	.	....	2	..	1	....	50.00	16.57	1,176.18	942.02
Lucas	31	3	6	2	18	2	....	5,450.00	1,590.70	4,471.50	900.00
Lyon	1		....	..	....	1	...	300.00	25.00	710.93	800.00
Madison	37		2	....	.. .	35	....	2,395.00	410.90	7,041.58	962.59
Mahaska	24	....	7	12	...	5	....	3,200.00	650.00	13,612.84	1,400.00
Marion	10	...	2	4	4	.. .	..	1,500.00	300.00	2,743.19	780.70
Marshall	13	....	8	5	...	....	....	300.00	350.00	8,110.96	1,000.00
Mills	8		7	1	...	....	....	.....	.....	2,332.03	700.00
Mitchell	5	....	1	....	3	1	....	185.00	120 00	593.00	725.00
Monona	15	.	1	1	12	1	....	4,025.00	1,604.00	1,554.83	900.00
Monroe	14	....	6	5	....	3	...	405.00	60 00	6,295 19	600.00
Montgomery	21	3	4	4	....	9	1	1,150.00	200 00	4,250.13	747.70
Muscatine	10	....	5	3	2		....	125.00	.....	4,389.78	1,033 00
O'Brien	5	....	1	1	....	3		101.00	26 00	352.35	900.00
Osceola	1	..	1	....	....	....	....	.....	.....	39.85	300.00
Page	27	1	2	6	....	18	....	1,800.00	887.40	2,286 82	1,054 01
Palo Alto	3	....	2	....	..	1	..	50 00	.....	237.07	600.00
Plymouth	9	....	4	4	....	1	..	20 00	20 00	3,637.70	1,000 00
Pocahontas	5	....	....	1	1	3	..	525.00	225.00	950 20	750.00
Polk	77	....	42	27	....	8	....	1,135.00	1,835.65	45,166 25	1,636 15
Pottawattamie	31	....	11	8	..	12	....	1,045.00	525.00	3,038.34	1,619 39
Poweshiek	2	..	1		....	....	1	.....	821.00	1,088 33	921.55
Ringgold	13	....	1	1	..	11	....	995.00	595.00	384 40	559.50
Sac	10	....			10	....	....	3,150 00	500.00	184.60	620.00
Scott	33	....	20	8	2	1	2	300.00	.. ..	21,227.41	1,545.33
Shelby	9	....	....	..	9	....	....	2,700 00	200.00	2,396.96	625.90
Sioux	1	....	....			1	....	100 00	411.30	1,634.76	1,179.55
Story	12	....	....	4	8	....	..	2,025.00	1,500.00	2,343.75	795.35
Tama	12	.. .	1	1	6	4	...	2,950.00	2,084 33	3,426 66	1,212 47
Taylor	13	....	4	1	....	8	....	4,175.00	3,156.30	1,928.05	1,026.26
Union	5	....	....	....	....	5	....	1,205.00	305.00	1,429 83	840.00
Van Buren	7	1	2	1	3	....	....	950.00	67 90	1,159.14	785.00
Wapello	32	....	16	10	....	6	....	570.00	165.00	2,963.00	1,000.00
Warren	5	..	2	3	....	....	..	.....	.....	7,371.13	600.00
Washington	13	....	.		....	13	..	2,250.00	1,160.25	5,252.89	866.40
Wayne	5		1	....	4		..	1,000.00	1,141 00	1,418 09	687.52
Webster	19		10	1	....	6	2	485.00	433.55	952.56	1,053.40
Winnebago	9	....	3	..	2	4		2,250.00	1,084.50	2,678 67	461.97
Winneshiek	19	....	9	1	..	9	....	1,575.00	1,286.75	9,222 58	650.00
Woodbury	44	7	20	7	....	4	....	237 00	187.00	5,791.23	3,500.00
Worth	1			....	1	..	..	300.00	857 00	2,065.73	741.62
Wright	2	....	1	1	....	....		100.00	1,000.00	924.10	600.00
Total	1,229	19	401	257	161	364	27	$ 103,080.95	$ 52,651.95	$ 364,954.49	$ 90,078.26

TABLE No. III.

Showing the offenses of which persons were convicted in the state from October 1, 1900, to September 30, 1901, and the number of convictions for each offense.

FELONIES.

Adultery	14
Arson	2
Assault with intent to commit a felony	2
Assault with intent to commit manslaughter	4
Assault with intent to commit murder	17
Assault with intent to commit rape	8
Assault with intent to kill	1
Assault with intent to maim	1
Assault with intent to rob	4
Assisting prisoners to escape	2
Attempt to commit rape	1
Attempt to produce miscarriage	1
Bigamy	4
Breaking and entering	63
Breaking and entering a railroad car	18
Breaking and escaping from penitentiary	4
Burglary	52
Carnally knowing an imbecile	1
Conspiracy	4
Embezzlement	3
False pretenses	25
Forcible defilement	1
Forgery	19
Incest	4
Injuring and destroying electric railway	2
Keeping house of ill fame	8
Larceny (Grand)	111
Larceny by embezzlement	1
Malicious threats to extort money	2
Manslaughter	11
Maiming	1
Murder	5

Perjury	6
Placing obstructions on railway track	2
Prostitution	2
Rape	13
Receiving stolen property	1
Robbery	33
Seduction	5
Subornation of perjury	1
Terrorizing inhabitants of a dwelling	2
Threatening to accuse another of a crime	1
Uttering a forged instrument	8
Wilful and malicious injury to beasts	1
Total	471

MISDEMEANORS.

Aiding escape of prisoners	1
Assault	27
Assault and Battery	42
Assault with intent to inflict great bodily injury	46
Carrying concealed weapons	1
Damage to property	1
Disturbing the peace	2
Desertion of wife after marriage for seduction	2
Fast driving	1
Gambling	106
Gambling and betting	2
Indecent exposure	2
Interference with railway air breaks	1
Illegal sale of intoxicating liquors	24
Intoxication	8
Itinerant vendor of drugs without a license	2
Jumping from moving train	2
Keeping a gambling house	46
Keeping and maintaining a nuisance	46
Keeping a disorderly house	1
Larceny	124
Lewdness	3
Malicious injury to property	6
Malicious mischief	7

Nuisance	124
Nuisance (Gambling)	5
Nuisance (Liquor)	61
Practicing dentistry without a license	1
Resisting an officer	14
Receiving stolen goods	3
Selling drugs without a licence	1
Soliciting orders for intoxicating liquors	2
Stealing	1
Unlawful fishing	1
Using false weights	1
Vagrancy	1
Vagrancy and disorderly	2
Violation of injunction	5
Violation of city ordinance	1
Violation of quarantine laws	2
Violation of Sunday law	1
Threatening to commit a public offense	1
Total	730

MISCELLANEOUS.

Contempt proceedings	19
Incorrigibility	9
Total	28
Total felonies	471
Total misdemeanors	730
Total miscellaneous	28
Grand total	1,229

TABLE No. IV.

Showing former occupation of convicts.

Abstractor	1
Agents	6
Auctioneer	1
Barbers	11
Bartenders	9
Bell boys	2
Billiard hall keepers	5
Blacksmiths	6
Boarding house keepers	2
Boilermaker	1
Boltmaker	1
Bookkeepers	3
Bootblack	1
Bootleggers	5
Bricklayer	1
Bum	1
Butchers	9
Carpenters	5
Cigarmakers	3
Clerks	6
Coal miner	1
Common carrier	1
Confidence man	1
Contractors	4
Cooks	5
Coopers	2
Cowboy	1
Crook	1
Dentists	2
Doctor	1
Domestic	1
Draymen	2
Druggists	31
Drummer	1
Editor	1
Express messenger	1
Fakirs	4
Farm hands	11
Farmers	124
Farm wife	1
Forger	1
Gamblers	30

Horse dealer	1
Horse doctor	1
Horseman	1
Horse trainers	2
Hotel clerk	1
Hotel keepers	15
Hotel porter	1
Housekeepers	3
Housewives	2
Ice man	1
Idlers	2
Implement dealer	1
Insurance agents	3
Joint keepers	4
Laborers	352
Landlady	1
Landlords	2
Liverymen	11
Loafers	4
Machinists	1
Mason	1
Mechanics	2
Merchants	4
Miners	12
Mortgage broker	1
Moulder	1
Newsboy	1
None	26
Not stated	195
Painters	7
Peddlers	2
Physicians	2
Photographer	1
Pimp	1
Plasterer	1
Politician	1
Poolroom keeper	1
Preserve maker	1
Printer	1
Prize fighter	1
Prisoners	2
Prostitutes	2
Restauranteurs	20
Sailors	3
Salesmen	4
Saloonkeepers	80
Scavenger	1
Scholar	1
School boys	13
School girls	7

Section boss	1
Shoemaker	1
Stock buyer	1
Stock dealer	1
Stone cutters	2
Storekeeper	1
Stove repairer	1
Students	3
Swindlers	2
Switchman	1
Tailor	1
Telegraph operator	1
Thieves	3
Tool grinder	1
Tramps	17
Traveling man	1
Unknown	47
Vagrants	27
Veterinary surgeon	1
Waiters	4
Whores	2
Total	1,229

TABLE No. V.

Recapitulation of criminal statistics during thirty-four years ending September 30, 1901, showing the aggregate amount of time for which persons were imprisoned, both in jail and the penitentiary, and the statistics of education, nativity and habits, during each year from 1868 to 1901.

YEARS.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.							EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.													
	Years.	Months.	Days.	Years.	Months	Days.	Life.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
1868	2	...	3	136	9		1	354	16	52	194	121	80	172	....	160	88
*1869	5	10	7	270	6	....	....	290	16	133	177	131	131	89	....	181	169
1870	4	3	7	271	....	10	1	439	27	71	234	203	89	123	....	172	242
1871	9	1	6	343	2	15	...	614	26	99	310	273	156	273	..	220	246
1872	13	8	14	142	3	15	1	425	16	25	227	223	71	254	....	194	62
1873	6	....	2	337	10	....	4	766	25	32	376	372	45	392	....	258	56
1874	11	2	17	300	1	..	1	1,215	36	80	587	510	216	548	....	59	711
1875	12	7	10	604	10	...	4	1,109	34	42	553	504	106	399	....	633	95
1876	14	4	....	700	11	11	3	1,366	48	154	700	641	227	613	..	400	555
1877	11	11	5	809	3	9	5	1,395	98	179	821	598	253	354	...	902	416
1878	17	5	7	728	9	....	4	1,304	37	142	690	597	198	440	..	754	286
1879	16	11	22	745	6	10	6	1,307	53	96	746	564	128	315	....	773	381
1880	19	11	1	618	5	....	5	899	27	155	491	352	238	239	184	395	357
1881	14	3	2	697	5	10	...	1,161	26	183	623	457	290	392	199	304	475
1882	14	9	19	871	5	13	3	1,243	37	190	643	529	298	312	543	351	550
1883	21	9	19	772	....	17	5	1,156	25	196	588	490	299	340	337	326	398
1884	20	4	20	1,055	9	....	5	1,357	45	190	704	609	279	298	298	490	596
1885	24	2	11	1,009	4	...	10	1,076	37	226	649	437	243	236	258	364	482
1886	26	9	18	832	7	6		1,349	20	276	629	601	415	256	329	283	777
1887	58	7	7	802	11	....	6	1,152	36	332	657	472	391	296	220	354	660
1888	16	8	1	428	8	..	3	714	26	98	359	296	183	167	175	195	311
1889	44	2	7	722	1	11	1	831	41	236	569	276	263	245	190	390	379
1890	34	4	....	1,022	10	8	4	880	37	233	635	265	250	196	262	385	397
1891	37	5	22	832	11	20	...	903	41	304	612	281	355	173	287	472	396
1892	50	9	29	1,000	..	3	2	1,158	51	299	786	400	322	202	318	585	493
1893	56	9	3	868	7	1	....	938	29	274	639	249	353	142	236	533	519
1894	70	1	13	1,287	3	1	..	1,167	20	310	789	430	278	254	435	443	395
1895	63	2	22	1,669	3	26	..	1,275	31	212	882	414	212	288	306	540	547
1896	61	10	28	1,535	3	21		1,051	16	158	703	340	182	280	271	435	299
1897	69	8	15	1,281		25	8	1,000	25	184	741	390	178	212	274	474	398
1898	89	8	6	1,399	....	25	9	965	33	255	684	262	307	211	275	463	394
1899	65	3	29	1,377	2	10	4	961	28	202	686	252	253	208	258	422	353
1900	63	4	....	1,279	8	....	7	941	32	180	697	226	230	199	268	400	286
1901	80	8	‡	1,188	2	.....	5	1,015	16	198	705	190	334	155	293	340	434

* Nineteen counties failed to report. ‡ 28 1-48.

TABLE No. VI.

Showing the number of convictions in the state of Iowa, the number sentenced to terms of servitude, the amount of fines imposed by the district court, the amount collected, amount of salary and fees paid county attorneys, and the total of all other expenses on account of criminal prosecutions during each year from 1868 to 1901. inclusive.

YEARS.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Total amount of fines imposed by the district court	Total amount of fines collected and paid into the county treasury.	Total expenses of county on account of criminal prosecutions (not including county attorney's fees).	Total amount paid county attorney on account of criminal prosecutions (including salaries).
1868	421	.	.....	.....	$ 22,887 50	$19,342.00	$ 67,143.37	$ 6,228.14
1869	439	.....	.....	.	19,499.27	17,235 25	80,912 15	10,637.14
1870	537		.....	.....	21,726.83	14,397.08	74,880 29	6,042.20
1871	739	....			32,372 91	19,224.75	112,802.66	10,832.66
1872	616		.....	.....	38,830 80	23,222 25	97,620.06	9,643.50
1873	896		.....	.....	48,042 00	29,617.01	135,256 34	14,844 89
1874	1330		.....	.....	104,525.52	35,898.10	188,846.38	18,368.19
1875	1317	....	.....	.....	45,036 39	32,002.36	180,889 40	18,890.03
1876	1568	....		.....	60,302.88	32,752.80	235,187 42	22,071 87
1877	1672	22	116	396	80,829 45	28,049.16	318,322.77	25,996.70
1878	1491	10	116	364	52,066.68	24,839.97	303,668.13	23,260 35
1879	1446	10	118	351	79,622.77	25,339.39	401,659.39	24,891.73
1880	1081	4	131	310	82,860.55	19,508.32	313,141.10	20,316.59
1881	1370	7	123	285	54,846.78	15,379.12	358,535 50	22,300.75
1882	1470	9	97	325	57,714.91	23,633.97	401,431.18	22,189.91
1883	1377	12	134	313	58,203.30	27,095.72	361,173 78	23,669.87
1884	1592	21	152	861	65,543.80	35,381.58	379,580.81	26,239.57
1885	1339	18	163	406	75,581 43	30,728 72	413,349.77	26,232.32
1886	1645	20	188	330	117,624.41	46,362.91	421,024.31	31,648.87
1887	1520	10	261	306	180,557.68	50,871.22	282,877.66	41,469.34
1888	838	13	127	196	95,171.80	39,708 22	300,424.06	52,518.96
1889	1108	8	193	318	136,930.80	37,008.85	399,420.58	67,897.36
1890	1150	36	191	319	111,866.99	37,316.54	452,294.65	56,348.13
1891	1248	14	175	327	149,990.33	48,268.06	455,204.67	79,391.42
1892	1508	31	277	538	175,514.50	56,568 56	575,638.04	84,027 97
1893	1241	27	298	454	114,603.47	31,765.64	446,005.94	85,076.87
1894	1497	18	323	520	166,978.18	49,136.73	520,273.64	84,747.92
1895	1517	22	307	605	112,886.91	38,534.08	504,040.45	82,355.26
1896	1225	14	261	513	82,889.05	37,629.73	421,816 15	83,428 17
1897	1209	17	350	539	82,927.54	32,082.81	452,254.30	87,625.53
1898	1253	27	357	529	85,287.43	31,522.10	456,010.64	83,876.38
1899	1191	25	258	448	90,237 95	39,801.34	362,616.62	87,224.44
1900	1153	22	280	452	82,284.85	43,990.15	409,917.17	87,250.07
1901	1229	19	401	257	103,080.95	52,651.95	364,954.49	90,078.26

REPORT

OF THE

Secretary of State

TO THE

GOVERNOR OF IOWA,

OF THE

Transactions of the Land Department,

July 1, 1899, to June 30, 1901.

W. B. MARTIN, Secretary of State.

DES MOINES:
B. MURPHY, STATE PRINTER.
1901.

REPORT.

OFFICE OF SECRETARY OF STATE,
DES MOINES, IOWA.

To His Excellency, Leslie M. Shaw, Governor of Iowa:

SIR—In accordance with the provisions of section 122 of the code of 1897, I have the honor to submit the following report of the transactions of the state land department during the biennial period ending June 30, 1901. I have also included in this report such further information, relative to land matters, as seemed to me to be of value and interest. In order to meet the constantly increasing demand for information relative to the various grants of land made to the state by the acts of congress, I have also incorporated in the report a synopsis of the acts of congress and also of the general assembly of Iowa relative to each grant. In the case of the railroad grants, I deemed it best to give in full all the acts of congress and of the general assembly of Iowa, relating thereto.

In addition to the regular work of issuing patents and certificates of conveyance, there is a large amount of labor in this department, such as answering correspondence, making copies of the field notes and plats of the government survey, making certified copies of records of conveyance, and exhibiting the records of the office for the inspection of interested parties, which it would be impracticable to report. This class of labor, however, has been constantly increasing during the past several years, owing to the growth in the population of the state and the consequent increase in the number of transfers of real estate, and will, undoubtedly, in the nature of things, continue indefinitely.

All patents issued by the state are delivered immediately to the grantees. There are no original patents on file in the land department at this time, except a few hundred Des Moines river patents, which will be delivered to the present owners of the land upon the surrender of the original receipts or certificates of purchase. All conveyances of lands made by the state are of record in the office, and certified copies of the same are furnished for a reasonable fee.

In the report of the transactions of the state land department for the biennial period, ending June 30, 1899, Hon. G. L. Dobson, then secretary of state, recommended that the photolithographic plats of all the congressional townships in the state, which had been furnished the office by the commissioner of the general land office, be mounted with cloth and properly arranged in volumes of convenient size for the use of the office, so there would be less necessity for handling the original plats of the government survey, which had become much worn from age and constant use. As no

action has been taken so far in regard to this matter, I herewith renew the said recommendation, and also make the further suggestion that a large number of the volumes containing the field-notes of survey and records of conveyance should be rebound, as the covers are badly worn from age and use and the records they inclose will soon be in bad condition unless prompt measures are taken to preserve them.

During the biennial period a few patents and certificates for swamp and railroad lands were received from the general government. The state has also received from the government swamp land cash indemnity to the amount of $32,388.38 during the period, which was in turn paid over to the counties entitled thereto by the treasurer of state. The commissioner of the general land office forwarded to the state land department, under date of June 5, 1900, a supplemental plat, showing the lottings in sections 31, 33, and 35 in township 97 north, of range 42 west, made necessary by the right of way of the Chicago, Milwaukee & St. Paul railroad. The commissioner also forwarded, under date of April 6, 1901, duplicates of the plats and field-notes of survey in townships 96 and 97 north, of range 35 west, executed by M. P. McCoy, examiner of surveys, under instructions dated May 16, 1900.

The following table gives the quantity of lands the state has received under the several congressional grants:

DESCRIPTION.	Acres
Sixteenth section grant	1,014,331.05
Five hundred thousand acre grant	535,473.54
University grant	45,928.64
Saline land grant	46,202.53
Agricultural college grant	204,300.30
Five section grant (in Jasper county)	3,200.00
Des Moines river improvement and Des Moines Valley railroad	1,100,200.00
Railroad grants	4,300,175.00
Swamp lands (in place)	868,615.[illegible]
Swamp indemnity in cash awarded	465,047.00
Swamp indemnity in land awarded	321,845.23
Total quantity received	8,912,385.7[illegible]

The following statement gives the transactions of the land department during the biennial period, relative to conveyances by the state of the several classes of lands:

LANDS PATENTED.	Acres
Sixteenth section grant	7,676.30
Five hundred thousand acre grant	400.00
Mortgage school lands	240.66
University grant	.....
Saline grant	80.00
Agricultural college grant	4,649.75
Cusey purchase	1,093.15
College mortgage lands	120.00
Swamp lands (in place)	938.56
Swamp indemnity lands	.....
Railroad lands	102,277.68
Total quantity patented	117,482.13

The following statement gives the number of acres of land belonging to the several grants still subject to patent:

LANDS UNPATENTED.	Acres
Sixteenth section grant	17,338.605
Five hundred thousand acre grant	10,029.39
University grant	653.31
Saline grant	1,815.68
Agricultural college grant	2,336 02
Swamp and railroad grants (cannot be estimated)	.....
Total quantity unpatented	32.173 005

The following statement gives the quantity of unsold school and university lands at the close of the biennial period:

LANDS UNSOLD.	Acres
Sixteenth section grant	1,080.00
Five hundred thousand acre grant	160.00
University grant	653.31
Saline grant	1,570 09
University lands (donated and by foreclosure)	640 00
Total quantity unsold	4.103.40

FEES.

The fees received by this department during the two years ending June 30, 1901, for certified copies of records, amounted to $345.20, which sum was paid into the state treasury as required by law.

Respectfully submitted,

W. B. MARTIN,
Secretary of State.

THE SCHOOL LANDS.

The school lands of the state of Iowa consist of the sixteenth section in every congressional township, or lands in lieu thereof; the lands acquired by the state under the act of congress, approved September 4, 1841, known as the "500,000 acre Grant;" and the lands called the "mortgage school lands," the latter being lands the state has acquired under foreclosures of mortgages given to secure loans of the school fund in the several counties. The proceeds of the sales of lands acquired under the sixteenth section and 500,000 acre grants, together with 5 per cent on the sales of the public lands within the state, granted by act of congress, and the proceeds of the sales of intestate estates which escheat to the state, constitute the permanent school fund of the state of Iowa, the interest of which is used for the support of the common schools.

SIXTEENTH SECTION GRANT.

The sixteenth section in every congressional township in the state, or other land in lieu thereof, where the said section had been otherwise disposed of was granted to the state by the act of congress approved March 3, 1845. The state came into possession of these lands upon her admission into the Union, December 28, 1846.

The first general assembly, by the act approved February 25, 1847, provided for the sale of the sixteenth section lands and placed them under the control of the school-fund commissioners of the several counties in connection with the township trustees. The office of school-fund commissioner was abolished by an act of the seventh general assembly, approved March 23, 1858, and these lands were then placed under the control of the county judge, in connection with the township trustees. The eighth general assembly, by the act approved April 3, 1860, gave the control and management of these lands to the boards of supervisors of the respective counties and the township trustees, to be sold by the clerk of the district court. The office of county auditor was created by the act of the twelfth general assembly, approved April 7, 1868, and that officer was authorized to perform all the duties in respect to the school lands then performed by the clerk of the district court. No changes of any importance have been made since this act relative to the control and sale of the school lands.

About 1,014,331.05 acres of land were acquired by the state under the sixteenth section grant, of which there are still unpatented about 17,338.605 acres.

FIVE HUNDRED THOUSAND ACRE GRANT.

Congress, by an act approved September 4, 1841, granted each new state that should be admitted into the Union, upon such admission, so much lands for internal improvements, as would make 500,000 acres, including such quantity as had been granted to such state before its admission while under territorial government; the land to be selected and located as the legislature of

such state should direct. The state of Iowa was admitted into the Union with a proviso in her constitution diverting these lands from the purposes of internal improvements to the support of the common schools. Congress, by the act of admission, approved December 28, 1846, consented to the diversion, and, by a subsequent act, approved March 2, 1849, expressly gave consent to such diversion.

The first general assembly, by the act approved February 25, 1847, attempted to provide for the selection of these lands, but, the act proving insufficient, the second general assembly passed an act, approved January 15, 1849, supplemental to the act of February 25, 1847. This act appointed commissioners to select the remainder of these lands, under instructions of the commissioner of the general land office. This act also provided that the lands approved to the state under this grant should be sold by the school fund commissioners under the supervision of the superintendent of public instruction. The act approved January 25, 1855, withdrew the lands from the supervision of the superintendent of public instruction, and authorized the school-fund commissioners to offer and sell them. The act of March 23, 1858, abolished the office of school-fund commissioner, and empowered the county judge, in connection with the township trustees, to control and sell the sixteenth section lands, but made no mention of the 500,000 acre lands. This was remedied by the next general assembly by the act approved April 3, 1860, which gave control of both the sixteenth section and the 500,000 acre grant lands to the boards of supervisors, and provided for the sale of the same by the clerk of the district court. The act of April 7, 1868, noted under head of the sixteenth section grant, also applied to the 500,000 acre lands. Sections 2840 to 2843 of the code of Iowa of 1897, now govern the sale and control of the school lands.

There were selected, all told, 535,473.54 acres under the grant, or 35,473.54 acres in excess of the amount specified in the grant. The state was finally permitted to retain this excess by allowing the general government to retain, with the consent of the state and the Des Moines Valley Railroad Company (the beneficiary of the Des Moines river grant), an equal quantity of the Des Moines river indemnity lands due the state, under the act of congress approved July 12, 1862, the state paying the said railroad company for the said lands $1.25 per acre.

The 35,473.54 acres in excess of the grant included the 12,813.51 acres of land lying in Hamilton and Webster counties known as the "Des Moines river school lands." The selections of lands in the said counties were approved by the commissioner of the general land office February 20, 1851. Afterwards, when the government authorities decided that the Des Moines river grant extended above the Raccoon fork, these lands were set apart and approved to the state under the said grant December 30, 1853. Previous to this action, however, the state, through the school fund commissioner of Webster county, had disposed of over 3,000 acres of these lands.

The action of the secretary of the interior in approving the lands as a part of the Des Moines river grant was disapproved by a subsequent secretary of the interior under date of February 28, 1865, and on May 28, 1866, the lands were affirmed by the said secretary as inuring to the state under the original approval as a part of the 500,000 acre grant dated February 20, 1851. Since that time the said lands have been treated as a part of the said grant.

Governor Lowe, acting in accordance with the approval of the lands under the Des Moines river grant bearing date of December 30, 1853, deeded the 12,813.51 acres to the Des Moines Navigation & Railroad Company. For the relief of the purchasers of these lands from the school fund commissioner of Webster county the eighth general assembly passed an act approved April 2, 1860, providing that upon application therefor, and the proper showing, any purchaser of said lands should be entitled to draw from the treasury the amount of money paid, principal and interest, on the contract for the purchase of the lands of said school fund commissioner, with interest at the rate of 10 per cent. per annum from the time it was paid. Practically all of the claims against the state on account of the sales of these lands have been paid.

The state through its proper officers tried to obtain possession of these lands after the reapproval of May 28, 1866, but the Des Moines Navigation & Railroad Company refused to yield possession to the state. Since then the title of the Des Moines Navigation & Railroad Company to the said lands under the deed issued by Governor Lowe, May 3, 1858, has been sustained by the courts.

Of the 535,473.54 acres of land acquired by the state under the 500,000 acre grant, there were still unpatented at the close of the biennial period ending June 30, 1901, 10,029.39 acres.

THE MORTGAGE SCHOOL LANDS.

The mortgage school lands are lands acquired by the state under the foreclosure of mortgages given to secure loans of the school fund in the several counties of the state. They were constituted a new class of school lands by an act of the ninth general assembly, approved April 8, 1862, and were to be disposed of in the same manner as other school lands. It is impossible to give an estimate of the quantity of lands obtained by the state under the foreclosure of mortgages, as the state land office has never been furnished with complete reports of the lands so acquired.

SIXTEENTH SECTION GRANT.

TABLE No. 1.

Showing for the biennial period ending June 30, 1901:

1. *Total number of acres in each county.*
2. *Total number of acres patented.*
3. *Number of acres patented during the last two years.*
4. *Number of acres remaining unpatented.*

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres patented during the last two years	Number of acres remaining unpatented.
Adair	10,240.00	10,240.00	.....	.....
Adams	7,680.00	7,680.00	.....	.....
Allamakee	11,520.00	11,278.00	592.90	242.00
Appanoose	10,240.00	9,920.00	.....	320.00

TABLE No. 1—CONTINUED.

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres patented during the last two years.	Number of acres remaining unpatented.
Audubon	7,680.00	7,650.00	.....	30.00
Benton	12,800.00	12,647.50	40.00	152.50
Black Hawk	10,240.00	10,001.80	.....	238.20
Boone	10,240.00	10,190.00	.....	50.00
Bremer	7,680.00	7,660.00	.....	20.00
Buchanan	10,240.00	10,200.00	.....	40.00
Buena Vista	10,240.00	10,240.00	.....	.....
Butler	10,240.00	10,000.00	20.00	240.00
Calhoun	10,240.00	10,200.00	40.00	40.00
Carroll	10,240.00	10,240.00	.....	.....
Cass	10,240.00	10,080.00	.....	160.00
Cedar	10,240.00	10,040.00	.....	200.00
Cerro Gordo	10,240.00	10,240.00	40.00	.....
Cherokee	10,240.00	10,240.00	480.00	.....
Chickasaw	7,680.00	7,560.00	.....	120.00
Clarke	7,680.00	7,600.00	.....	80.00
Clay	10,240.00	10,240.00	.....	.....
Clayton	13,715.08	13,275.16	.....	439.92
Clinton	13,016.77	12,365.57	66.69	651.20
Crawford	12,800.00	12,780.00	.....	20.00
Dallas	10,240.00	10,115.00	.....	125.00
Davis	10,240.00	10,120.00	40.00	120.00
Decatur	10,240.00	9,880.00	160.00	360.00
Delaware	10,240.00	10,240.00	.....	.....
Des Moines	7,392.81	5,981.63	.....	1,411.18
Dickinson	7,680.00	7,040.00	80.00	640.00
Dubuque	11,364.00	11,284.00	.....	80.00
Emmet	7,680.00	7,668.00	958.00	12.00
Fayette	12,800.00	12,780.00	.....	20.00
Floyd	7,680.00	7,520.00	.....	160.00
Franklin	10,240.00	10,080.00	.....	160.00
Fremont	10,080.00	9,398.48	.....	681.52
Greene	10,240.00	10,240.00	.....	.....
Grundy	8,960.00	8,760.00	.....	200.00
Guthrie	10,240.00	10,000.00	.....	240.00
Hamilton	10,240.00	10,160.00	.....	80.00
Hancock	10,240.00	10,160.00	.....	80.00
Hardin	10,240.00	10,160.00	40.00	80.00
Harrison	12,234.17	11,491.90	.....	742.27
Henry	7,680.00	7,360.00	.....	320.00
Howard	10,240.00	9,960.68	.....	279.32
Humboldt	7,680.00	7,520.00	.....	160.00
Ida	7,680.00	7,680.00	.....	.....
Iowa	10,240.00	9,960.00	.....	280.00
Jackson	11,143.22	10,945.97	.....	197.25
Jasper	12,800.00	12,800.00	.....	.....
Jefferson	7,680.00	7,680.00	.....	.....
Johnson	10,880.00	10,820.00	.....	60.00
Jones	10,240.00	9,660.00	.....	580.00
Keokuk	10,240.00	10,000.00	80.00	240.00
Kossuth	17,920.00	17,436.935	800.00	483.065
Lee	9,904.45	9,804.45	.....	100.00
Linn	12,800.00	12,653.67	.....	146.33
Louisa	7,438.35	7,378.35	.....	60.00
Lucas	7,680.00	7,680.00	.....	.....
Lyon	11,520.00	11,137.21	1,361.04	382.79
Madison	10,240.00	10,240.00	.....	.....
Mahaska	10,240.00	10,160.00	80.00	80.00
Marion	10,240.00	9,800.00	40.00	440.00
Marshall	10,240.00	10,200.00	.....	40.00
Mills	8,000.00	7,720.00	.....	280.00
Mitchell	10,240.00	9,560.00	.....	680.00
Monona	13,228.74	12,868.74	.....	360.00
Monroe	7,680.00	7,640.00	.....	40.00
Montgomery	7,680.00	7,680.00	.....	.....
Muscatine	7,936.83	7,541.83	.....	395.00
O'Brien	10,240.00	10,200.00	.....	40.00
Osceola	7,680.00	7,440.00	400.00	240.00
Page	10,240.00	10,060.00	.....	180.00
Palo Alto	10,240.00	10,240.00	160.00	.....
Plymouth	15,322.65	15,322.65	381.00	.....

TABLE No. 1—CONTINUED.

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres patented during the last two years.	Number of acres remaining unpatented.
Pocahontas	10,240.00	10,240.00	80 00	.....
Polk	10,240.00	10,050.00	.....	190.00
Pottawattamie	17,658.46	17,518.46	.....	140.00
Poweshiek	10,240.00	9,800.00	.....	440.00
Ringgold	10,240.00	10,230.00	.....	10.00
Sac	10,240 00	10,240.00	.....	.....
Scott	8,632.67	8,532.67	.....	100.00
Shelby	10,240.00	10,240.00	.....	.....
Sioux	14,116.07	14,115.34	240.00	.73
Story	10,240.00	10,200.00	.....	40.00
Tama	12,800.00	12,600.00	.....	200.00
Taylor	10,240.00	10,230.00	.....	10.00
Union	7,680.00	7,680.00	.....	.....
Van Buren	9,146.78	9,146.78	.....	.....
Wapello	7,680.00	7,480.00	.....	200.00
Warren	10,240.00	10,160 00	.....	80.00
Washington	10,240.00	10,100.00	.....	140.00
Wayne	10,240.00	9,750 00	.....	490.00
Webster	12,800.00	12,640.00	160 00	160.00
Winnebago	7,680.00	7,520.00	400.00	160.00
Winneshiek	12,800.00	12,760.00	.....	40.00
Woodbury	15,680 00	15,285.00	420.00	395.00
Worth	7,680.00	7,630.67	196.67	49.33
Wright	10,240.00	10,040.00	320.00	200.00
Total	1,014,331.05	996,992.445	7,676.30	17,338.605

SIXTEENTH SECTION GRANT.

TABLE No. 2.

Giving a description of the sixteenth section school lands patented during the biennial period ending June 30, 1901, with names of patentees and counties in which the land is situated.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF PATENTEE.
ALLAMAKEE COUNTY.					
lots 3 and 4 and w ½ of sw ¼	16	99	3	151 58	J. T. Bulman, J. W. Harter
lots 1, 2, 5 and 6	16	99	3	161.32	R. P. Loftus.
w ½ of ne ¼, ne ¼ of nw ¼, sw¼ of nw ¼	16	100	4	160.00	May and Steele.
se ¼ of nw ¼, nw ¼ of sw ¼	16	100	4	80.00	James T. Bulman.
nw ¼ of se ¼	16	100	4	40.00	Mrs. Mary A. Gordon.
Total				592.90	
BENTON COUNTY.					
sw ¼ of ne ¼	16	85	9	40.00	George Riggle.
BUTLER COUNTY.					
w ½ of nw ¼ of nw ¼	16	91	17	20.00	Jeremiah S. Margretz.
CALHOUN COUNTY.					
se ¼ of nw ¼	16	86	31	40.00	William Stubbee.
CERRO GORDO COUNTY.					
ne ¼ of ne ¼	16	96	21	40.00	Elon A. Tuttle
CHEROKEE COUNTY.					
w ½ of nw ¼	16	93	39	80.00	J. E. Negus.
se ¼ of sw ¼	16	93	39	40.00	Herman W. Braasch.
se ¼ of ne ¼	16	90	41	40.00	A. R. Hubbard
e ½	16	91	42	320.00	Thomas Woodall.
Total				480.00	

TABLE No. 2—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF PATENTEE.
CLAYTON COUNTY.					
Fractional lots 8 and 9 on right bank and 24-100 of an acre on left bank of Turkey river	16	92	4	66.69	Edmond O. Connell.
DAVIS COUNTY.					
se ¼ of se ¼	16	67	14	40.00	G. D. Brunk.
DECATUR COUNTY.					
s ½ of ne ¼	16	69	26	80.00	J. W. Young.
n ½ of ne¼	16	69	26	80.00	John Henderson.
Total		....		160.00	
DICKINSON COUNTY.					
e ½ of ne ¼	16	98	36	80.00	T. L. Hemphill.
EMMET COUNTY.					
ne ¼	16	98	31	160.00	E. S Ellsworth and L. E. Jones.
nw ¼ and sw ¼ ne ¼ (except 2 acres)	16	99	31	478.00	E. S. Ellsworth and L. E. Jones.
nw ¼	16	98	32	160.00	T. W. Doughty.
se ¼	16	98	34	160.00	E. S. Ellsworth and L. E. Jones.
Total	.	....	.	958.00	
HARDIN COUNTY.					
nw ¼ of se ¼	16	88	19	40 00	Robert L. Parker.
KEOKUK COUNTY.					
n ½ of sw¼	16	75	11	80.00	John Blaise.
KOSSUTH COUNTY.					
ne ¼	16	100	29	160.00	Archibald Hutchison.
nw ¼	16	100	29	160.00	C. C. Chubb.
ne ¼ (except 5 acres)	16	99	30	160.00	E. S. Ellsworth and L. E. Jones.
w ½ of se ¼	16	100	30	80.00	Harry and Thomas F. Ingham.
ne ¼	16	100	30	160.00	Harry and Thomas F. Ingham.
se ¼ of se ¼	16	100	30	40.00	Theodore Anderson.
ne¼ of se¼	16	100	30	40.00	Gust Holmquist.
Total	..	....	...	800.00	
LYON COUNTY.					
se ¼	16	98	44	160.00	Joachim Flihr.
e ½ of se ¼	16	99	44	80.00	Martin C. Freerks.
ne ¼, se ¼	16	99	47	320.00	Jacob Kramer.
sw ¼	16	100	47	160.00	William and R. Hogan.
se ¼ of se ¼	16	98	48	39.00	John L. Syverud.
s 10 acres of se ¼ of ne¼ ¼, ne ¼ of se ¼, sw ¼ of ne ¼	16	98	48	84.84	John L. Syverud.
Lot 4	16	98	48	38.10	C. B. Kennedy.
ne ¼	16	100	48	160.00	Robert Penman.
sw ¼	16	100	48	159.10	Ralph H. Farnham.
se ¼	16	100	48	160.00	C. T. Swanson.
Total	....	.....	....	1,361.04	
MAHASKA COUNTY.					
ne ¼ of sw ¼, nw ¼ of se ¼	16	77	17	80.00	Samuel Westlake.
MARION COUNTY.					
Lot 4	16	76	21	40.00	Aaron Marshall.
OSCEOLA COUNTY.					
w ½ of sw ¼	16	98	40	80.00	The heirs of Hans Greve.
e ½	16	99	39	320.00	A. C. Winterfield and C H. Royce.
Total	..	.....	....	400.00	

TABLE No. 2.—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF PATENTEE.
PALO ALTO COUNTY.					
ne ¼	16	97	33	160.00	Lott Laughlin.
PLYMOUTH COUNTY.					
e ½ of nw ¼	16	90	44	80.00	Sarah G. Richardson.
w ½ of nw ¼	16	90	44	80.00	Albert H. Richardson.
ne ¼	16	91	47	160.00	Julius L. Klatt.
Part of n ½ of nw ¼	16	93	48	61.00	Duncan Ross.
Total				381.00	
POCAHONTAS COUNTY.					
w ½ of sw ¼	16	90	31	80.00	Jacob F. Hoefing.
SIOUX COUNTY.					
se ¼, e ½ of sw ¼	16	94	43	240.00	Joseph Budde.
WEBSTER COUNTY.					
e ½ of se ¼	16	90	29	80 00	August Scheidemann.
n ½ of se ¼	16	90	30	80.00	James Hood.
Total	....	.....	..	160 00	
WINNEBAGO COUNTY.					
n ½ of ne ¼	16	99	24	80 00	John Dull.
w ½ of sw ¼	16	99	26	80.00	Lars N. Thoe
e ½ of sw ¼	16	99	26	80.00	Lars N Thoe.
n ½ of ne ¼	16	99	26	80.00	Edward Jordal.
w ½ of nw ¼	16	99	26	80.00	B. H. Jordal.
Total	....	.....	....	400 00	
WOODBURY COUNTY.					
nw ¼ of se ¼	16	86	43	40.00	Russell Martin.
sw ¼ of ne ¼	16	86	43	40.00	Russell Martin.
sw ¼ of nw ¼, s½ of nw ¼ of nw ¼	16	87	43	60.00	F. M. Cooney.
w ½ of nw ¼	16	86	43	80.00	Alice Horton.
e ½ of nw ¼	16	86	43	80.00	J. G. Foster.
WOODBURY COUNTY.					
ne ¼ of sw ¼	16	86	43	40.00	Jacob Turman.
w ½ of ne ¼	16	86	44	80.00	John Parkhill, Sr.
Total	..	.....	..	420.00	
WORTH COUNTY.					
ne ¼ of ne ¼	16	99	19	36.67	Cobem N. Golberg.
e ½ of se ¼	16	99	19	80.00	R. L. Robertson.
sw ¼ of sw ¼	16	99	21	40 00	Amos Levorson.
nw ¼ of nw ¼	16	98	22	40 00	O. O. Wold.
Total	....	.....	....	196.67	
WRIGHT COUNTY.					
se ¼	16	92	25	160.00	Peter Sabus.
e ½ of ne ¼	16	93	25	80.00	Peter Bakker.
s ½ of nw ¼	16	93	25	80.00	Wm. R. Siemens.
Total	....	....	..	320.00	
Grand total				7,676.30	

FIVE HUNDRED THOUSAND ACRE GRANT.

TABLE No. 3.

Showing for the biennial period, ending June 30, 1901:

1. *Total number of acres, and the counties having the selections.*
2. *Total number of acres patented to June 30, 1901.*
3. *Number of acres patented during the last two years.*
4. *Number of acres remaining unpatented.*

COUNTIES.	Total number of acres in each county.	Number of acres patented to June 30, 1901.	Number of acres patented during the last two years.	Number of acres remaining unpatented June 30, 1901.
Adair	2,391.89	2,391.89	.....	.....
Adams	1,920.00	1,895.00	.....	25.00
Allamkee	70,219.53	69,281.49	40.00	938.04
Appanoose	2,400.00	2,320.00	.....	80.00
Benton	11,791.80	11,392.10	.....	399.70
Black Hawk	8,382.84	8,302.84	.....	80.00
Boone	1,052.12	1,052.12	.....	.....
Bremer	19,159.84	18,759.84	.....	400.00
Bnchanan	2,485.44	2,445.44	.....	40.00
Butler	478.51	478.51	.....	.....
Cedar	6,812.44	6,812.44	.....	.....
Chickasaw	3,279.26	2,999.26	40.00	280.00
Clarke	16,009.00	15,729.00	.....	280.00
Clayton	22,764.40	21,183.16	.....	1,581.24
Clinton	21,135.35	20,993.59	40.00	141.76
Dallas	13,699.16	13,014.92	.....	684.24
Davis	934.95	934.95	.....	.....
Decatur	40,460.56	39,296.05	200.00	1,164.51
Delaware	11,417.19	11,417.19	.....	.....
Dubuque	16,114.77	15,854.77	.....	260.00
Fayette	30,260.21	30,020.21	.....	240.00
Floyd	3,481.68	3,401.68	.....	80.00
Hamilton	10,314.40	10,314.40	.....	.....
Hardin	1,360.00	1,360.00	.....	.....
Harrison	7,524.86	7,524.86	.....	.....
Iowa	23,976.07	23,848.70	.....	127.37
Jackson	807.50	807.50	.....	.....
Jasper	1,674.94	1,674.94	.....	.....
Jones	29,955.50	29,955.50	.....	.....
Keokuk	670.64	670.64	.....	.....
Linn	11,016.07	10,884.47	.....	131.60
Louisa	640.00	640.00	.....	.....
Lucas	640.00	640.00	.....	.....
Madison	9,386.02	9,186.02	.....	200.00
Mahaska	9,227.75	9,227.75	.....	.....
Marion	1,414.61	1,414.61	.....	.....
Marshall	6,155.86	6,155.86	.....	.....
Monroe	986.57	986.57	.....	.....
Muscatine	357.33	357.33	.....	.....
Polk	2,425.62	2,425.62	.....	.....
Poweshiek	12,715.24	11,988.24	.....	727.00
Ringgold	607.20	602.97	.....	4.23
Shelby	56.81	56.81	.....	.....
Story	3,796.74	3,716.74	.....	80.00
Tama	11,650.44	10,830.44	.....	820.00
Union	10,738.07	10,318.07	40.00	420.00
Wapello	7,002.42	6,962.42	.....	40.00
Warren	5,643.97	5,643.97	.....	.....
Wayne	15,606.91	15,456.98	40.00	149.93
Webster	18,024.06	17,721.79	.....	302.27
Winneshiek	24,447.00	24,094.50	.....	352.50
Total	535,473.54	525,444.15	400.00	10,029.39

FIVE HUNDRED THOUSAND ACRE GRANT.

TABLE No. 4.

Giving a description of the 500,000 acre school lands patented during the biennial period ending June 30, 1901, with names of patentees and counties in which the lands are situated.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.	NAME OF PATENTEE.
ALLAMAKEE COUNTY.					
sw ¼ of ne ¼	35	97	4	40.00	Wm. S. Hart.
CHICKASAW COUNTY.					
sw ¼ of se ¼	5	94	14	40 00	Chester Stevenson.
CLINTON COUNTY.					
sw ¼ of se ¼	30	82	4E	40 00	Harlow E. Vickery.
DECATUR COUNTY.					
se ¼ of nw ¼	8	70	26	40.00	W A. Ramsey.
se ¼ of sw ¼	8	70	26	40.00	John C. Goin.
se ¼ of ne ¼	1	70	27	40.00	J. W. Hendrickson.
e ½ of ne ¼	15	70	27	80.00	F. A. Greenland.
Total	....	.....	....	200.00	
UNION COUNTY.					
se ¼ of ne ¼	30	73	28	40.00	William Groesbeck.
WAYNE COUNTY.					
sw ¼ of nw ¼	9	67	23	40.00	Harvey B. Duncan.
Total acres patented	....	.....	....	400 00	

MORTGAGE SCHOOL LANDS.

TABLE No. 5.

Showing the mortgage school lands patented during the biennial period ending June 30, 1901, giving the counties and names of patentees.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.	NAME OF PATENTEE.
ALLAMAKEE COUNTY.					
undivided ⅔ of nw ¼ of nw ¼	4	98	3	26.66	John Broderick.
DECATUR COUNTY.					
sw ¼ of se ¼, s ½ of nw ¼ of se ¼	14	68	26	60.00	J. P. Martin.
ne ¼ of ne ¼, sw ¼ of ne ¼	6	68	26	80 00	Isaac C. Norman.
nw ¼ of se ¼	22	70	26	40.00	Francis V. Funk.
Total	....	.....	....	180.00	
WAYNE COUNTY.					
nw ¼ of ne ¼	6	67	23	40.00	James Crews.
Total acres patented	....	.....	....	216 66	

UNSOLD SCHOOL LANDS.

TABLE No. 6.

Giving by particular description the unsold school lands at the close of the biennial period ending June 30, 1901, as reported by the county auditors, and omitting the names of counties having no unsold school lands.

COUNTIES.	PARTS OF SECTION.	Sec.	Town.	Range	Acres.	GRANT.
Allamakee	sw ¼ of nw ¼	6	96	3	40.00	500,000 acre.
Allamakee	se ¼ of nw ¼	6	96	3	40 00	500,000 acre.
Allamakee	nw ¼ of sw ¼	6	96	3	40.00	500,000 acre.
Allamakee	ne ¼ of sw ¼	6	96	3	40.00	500,000 acre.
	Total	....	.....	....	160.00	
Dickinson	all of	16	99	37	640.00	Sixteenth section.
Fremont	w ½ of sw ¼	16	70	43	80.00	Sixteenth section.
Hancock	e ½ of se ¼	16	97	24	80 00	Sixteenth section.
Monona	se ¼ of se ¼	16	85	46	40 00	Sixteenth section.
Monona	sw ¼ of sw ¼	16	85	46	40.00	Sixteenth section.
Monona	se ¼ of sw ¼	16	85	46	40 00	Sixteenth section.
Monona	sw ¼ of sw ¼	16	85	46	40 00	Sixteenth section.
Monona	sw ¼ of nw ¼	16	83	43	40 00	Sixteenth section.
Monona	se ¼ of se ¼	16	82	46	40.00	Sixteenth section.
	Total	..	.....	....	240 00	
Tama	n ½ of sw ¼ of nw ¼	16	85	13	20 00	Sixteenth section.
Tama	s ½ of nw ¼ of nw ¼	16	85	13	20.00	Sixteenth section.
	Total	..	.....	....	40.00	
	Aggregate No. acres unsold	....	.....	....	1,240 00	

TOWN LOTS.

TABLE No. 7.

The following lots, taken under foreclosure of mortgages prior to January 1, 1874, for the use of the school fund, were reported as unsold at the close of the biennial period ending June 30, 1901.

COUNTY.	NUMBER OF LOT.	No. of block.	TOWN.
Allamakee	5, 6, 7, 8	10	Capoli.
Allamakee	6	7	Capoli.
Allamakee	3	21	Capoli.
Allamakee	3	22	Capoli.
Allamakee	2	23	Capoli.
Allamakee	3	26	Capoli.
Allamakee	3, 13	37	Capoli.
Allamakee	Undivided ½ of lot 1	30	Capoli.
Allamakee	6	27	Capoli.
Allamakee	7	28	Capoli.
Allamakee	1	33	Capoli.
Allamakee	4, 10	38	Capoli.
Allamakee	6, 13	39	Capoli.
Allamakee	3, 13	40	Capoli.
Allamakee	1	41	Capoli.
Allamakee	3	42	Capoli.
Allamakee	4	43	Capoli.
Allamakee	2	44	Capoli.
Allamakee	116, 118, 119, 120, 121	.....	Johnsonsport.
Allamakee	Undivided ½ 36, 38, 40, 42, 44, 46, 48, 50, 54, 56, 58, 60, 62	.....	Johnsonsport.

THE UNIVERSITY LANDS.

The university lands consist of lands acquired by the state under the two grants known as the university grant and the Saline land grant; also lands obtained by donation and by the foreclosure of mortgages given to secure loans of the university funds.

UNIVERSITY GRANT.

The act of congress, approved July 20, 1840, authorized the secretary of the treasury to set apart and reserve, within the territory of Iowa, a quantity of lands not to exceed two entire townships for the support of a university when the territory should become a state. The act of congress approved March 3, 1845, again granted these lands to the state of Iowa to be appropriated for such university in such manner as the legislature of the state might prescribe, and fixed the quantity at 72 sections of land. Under the grant 70 sections of land, consisting of 45,928.84 acres, were certified to the state. All but 653.31 acres of this has been patented.

These lands were, by law, first placed under the control and management of the board of trustees of the state university, and later, under the control of the board of regents, when the said board was created by law. The law also provides that the proceeds arising from the sale of the said lands shall be exclusively appropriated to the benefit of the state university. For the several acts of the general assembly on this subject see chapter 125, acts first general assembly; chapter 84, revision of 1860; chapter 126, acts ninth general assembly; chapters 59 and 78, acts tenth general assembly; chapter 87, acts thirteenth general assembly; chapter 2, title XII, of the code of 1873, and chapter 3, title XIII, of the code of 1897.

THE SALINE LAND GRANT.

By an act approved March 3, 1845, congress granted to the state of Iowa, under certain restrictions, the use of the salt springs therein, not to exceed twelve in number, with six sections of land contiguous to each. By an act, approved May 27, 1852, congress granted these salt springs and lands to the state in fee simple, to be disposed of as the legislature should direct. These lands, embracing seventy-two sections, amounting in the aggregate to 46,202.53 acres, were certified to the state December 19, 1856.

The act of the first general assembly, approved February 24, 1847, authorized the governor to appoint an agent to select the salt springs and the six sections of land contiguous thereto.

The legislature, by an act approved February 5, 1851, provided that these lands should be sold and the proceeds were to constitute a fund for the founding and supporting of a lunatic asylum. There appears to have been no sales made under this act. Several additional acts were passed by succeeding legis-

latures, providing for the sale and disposition of the saline lands, but it appears that no sales were made under any of these acts. The eighth general assembly passed an act, approved April 2, 1860, appropriating the Saline lands and funds to the state university of Iowa. The tenth general assembly passed an act approved March 25, 1864, authorizing the trustees of the state university to sell the saline lands, and placing the proceeds from the sales thereof under the control of the said trustees.

The thirteenth general assembly passed an act approved April 11, 1870, placing the saline lands under the control of the board of regents of the state university, and since then they have been under the control of that board.

All but 1,815.68 acres of the saline lands have been patented by the state.

UNIVERSITY MORTGAGE LANDS.

These are the lands acquired by the foreclosure of mortgages given to secure loans of the university fund. The university now possesses 120 acres which were acquired by the foreclosure of mortgages.

DONATED LANDS.

The donated lands are such as have either been donated direct to the university, or those which have been purchased with funds which were donated to the university. The university now owns 520 acres which were secured in this way.

During the biennial period the following tracts of University land was patented by the state.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.	NAME OF PATENTEE.
APPANOOSE COUNTY.					
s ½ of ne ¼	20	70	16	80.00	George Drake.

The following tables show the several classes of lands belonging to the State University, and the quanities, which the records show are unpatented and unsold:

UNIVERSITY LAND GRANT.

TABLE No. 8.

Showing for the biennial period ending June 30, 1901.

1. *Total number of acres approved to the state.*
2. *Total number of acres patented.*
3. *Number of acres remaining unpatented.*
4. *Number of acres remaining unsold.*

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres remaining unpatented.	Number of acres remaining unsold.
Appanoose	640 00	640.00	.....	.....
Boone	2,613.48	2,613.48	.....	.....
Dallas	572.07	572.07	.....	.....
Davis	1,297.36	1,217 36	80.00	80.00

TABLE No. 8—CONTINUED.

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres remaining unpatented.	Number of acres remaining unsold.
Decatur	2,560.00	2,560.00	.....	.....
Hardin	10,325.54	10,145.54	180.00	180.00
Iowa	646.65	605.68	40.97	40.97
Jasper	4,611 35	4,611.35	.....	.....
Jefferson	1,280.00	1,280.00	.....	.....
Lucas	4,545.44	4,273.10	272 34	272.34
Polk	5,194.19	5,194.19	.....	.....
Scott	645.16	645.16	.....	.....
Story	5,221.40	5,221.40	.....	.....
Union	638.20	638.20	.....	.....
Wapello	1,920.00	1,920.00	.....	.....
Warren	3,218.00	3,138.00	80 00	80.00
Total	45,928 84	45,275.53	653.31	653.31

SALINE LAND GRANT.

TABLE No. 9.

Showing for the biennial period ending June 30, 1901.

1. *Total number of acres in the grant.*
2. *Total number of acres patented.*
3. *Number of acres remaining unpatented.*
4. *Number of acres remaining unsold.*

COUNTIES.	Total number of acres in each county.	Total number of acres patented.	Number of acres remaining unpatented.	Number of acres remaining unsold.
Appanoose	12,960 28	11,744.60	1,135.68	1,650.20
Davis	640 00	600.00	40.00	40.00
Decatur	2,560.00	2,400.00	160 00	160.00
Lucas	25,791.46	25,471.46	320.00	160.00
Monroe	1,120.00	1,120 00	.....	.....
Van Buren	640.00	640 00	.....	.....
Wayne	2,490.79	2,330.79	160.00	160.00
Total	46,202.53	44,306.85	1,815 68	1,570.20

UNSOLD UNIVERSITY LANDS.

The following descriptive lists of the unsold State University lands at the close of the biennial period ending June 30, 1901, was kindly furnished by Lovell Swisher, of Iowa City, treasurer of the State University, who has charge of the sale of these lands, under direction of the Board of Regents of said institution:

UNIVERSITY LAND GRANT—UNSOLD.

TABLE No. 10.

PARTS OF SECTION.	Sec.	Town	Range	Acres.	IN WHAT COUNTY SITUATED.
ne ¼ of nw ¼	31	70	15	40.00	Davis.
nw ¼ of sw ¼	8	69	15	40.00	Davis.
se ¼ of nw ¼	5	88	19	40 00	Hardin.
nw ¼ of ne ¼	8	88	19	40.00	Hardin.
e ½ of se ¼ of ne ¼	8	88	19	20.00	Hardin.
se ¼ of ne ¼	9	86	19	40.00	Hardin.
ne ¼ of sw ¼	5	88	19	40.00	Hardin.
ne fr ¼ of ne ¼	5	71	23	47.98	Lucas.
nw fr ¼ of ne ¼	5	71	23	48.05	Lucas.
ne fr ¼ of nw ¼	5	71	23	48.12	Lucas.
nw fr ¼ of nw ¼	5	71	23	48.19	Lucas.
sw ¼ of nw ¼	5	71	23	40.00	Lucas.
sw ¼ of nw ¼	9	71	23	40 00	Lucas.
nw fr ¼ of nw ¼	5	81	12	40.97	Iowa.
ne ¼ of ne ¼	28	77	24	40 00	Warren.
se ¼ of se ¼	28	77	24	40.00	Warren.
Total				653 31	

SALINE LAND GRANT—UNSOLD.

TABLE No. 11.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
ne ¼ of ne ¼	21	70	16	40.00	Appanoose.
sw ¼ of se ¼	21	70	16	40.00	Appanoose.
ne ¼ of ne ¼	10	70	16	40.00	Appanoose.
nw ¼ of ne ¼	10	70	16	40.00	Appanoose.
sw ¼ of ne ¼	10	70	16	40.00	Appanoose.
se ¼ of ne ¼	10	70	16	40.00	Appanoose.
sw ¼ of nw ¼	10	70	16	40.00	Appanoose.
se ¼ of nw ¼	10	70	16	40.00	Appanoose.
ne ¼ of sw ¼	10	70	16	40.00	Appanoose.
sw ¼ of se ¼	9	70	16	40.00	Appanoose.
ne ¼ of se ¼	9	70	16	40.00	Appanoose.
nw ¼ of se ¼	9	70	16	40.00	Appanoose.
nw ¼ of se ¼	1	69	17	40.00	Appanoose
sw ¼ of ne ¼	1	69	17	40.00	Appanoose.
nw ¼ of se ¼	1	69	17	40 00	Appanoooe.
ne ¼ of ne ¼	22	70	17	40.00	Appanoose.
se ¼ of se ¼	26	70	17	40.00	Appanoose.
nw ¼ of nw ¼	31	70	16	44.40	Appanoose.
nw ¼ of sw ¼	13	70	16	40.00	Appanoose.
ne ¼ of sw ¼	13	70	16	40.00	Appanoose.
sw ¼ of sw ¼	13	70	16	40 00	Appanoose.
se ¼ of sw ¼	13	70	16	40.00	Appanoose.
nw ¼ of ne ¼	23	70	16	40.00	Appanoose.
se ¼ of ne ¼	23	70	16	40.00	Appanoose.
se ¼ of se ¼	25	70	16	40.00	Appanoose.
ne ¼ of nw ¼	1	69	17	45.69	Appanoose.
ne ¼ of se ¼	10	70	12	40.00	Davis.
sw ¼ of se ¼	28	69	24	40.00	Decatur.
se ¼ of sw ¼	28	69	24	40.00	Decatur.
nw ¼ of se ¼	33	69	24	40.00	Decatur.
sw ¼ of se ¼	33	69	24	40.00	Decatur.
ne ¼ of sw ¼	9	72	21	40.00	Lucas.
se ¼ of sw ¼	9	72	21	40 00	Lucas.
nw ¼ of se ¼	29	71	21	40.00	Lucas.
nw ¼ of sw ¼	15	71	22	40.00	Lucas.
se ¼ of ne ¼	7	69	23	40.00	Wayne.
sw ¼ of ne ¼	7	69	23	40.00	Wayne.
se ¼ of nw ¼	7	69	23	40 00	Wayne.
ne ¼ of sw¼	7	69	23	40.00	Wayne.
Total				1,570.09	

LANDS DONATED TO STATE UNIVERSITY—UNSOLD

TABLE No. 12.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
ne ¼ of nw ¼	23	86	32	40.00	Calhoun
se ¼ se ¼	14	84	38	40 00	Crawford
nw ¼ of ne ¼	22	86	14	40.00	Tama.
e ½ of nw ¼	25	100	25	80.00	Winnebago.
s ½ of	30	95	35	320.00	Clay.
Total				520 00	

LANDS ACQUIRED BY FORECLOSURE—UNSOLD.

TABLE No. 13.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	IN WHAT COUNTY SITUATED.
se ¼ of nw ¼	34	79	7	40 00	Johnson.
sw ¼ of nw ¼	34	79	7	40 00	Johnson.
sw ¼ of sw ¼	31	79	16	40.00	Poweshiek.
Total	....		...	120.00	

RECAPITULATION OF UNSOLD UNIVERSITY LANDS,

	Acres
University grant	653.31
Saline grant	1,570 00
Donated lands	520.00
By foreclosure	120.00
Aggregate unsold	2,863.40

AGRICULTURAL COLLEGE LANDS.

The agricultural college lands were acquired by two congressional grants, by purchase, donation, and the foreclosure of mortgages given to secure loans of the college fund.

FIVE SECTION GRANT.

Congress, by the act approved March 3, 1845, granted to the state of Iowa five sections of lands in Jasper county to aid in the erection of public buildings. The seventh general assembly, by the act approved March 22, 1858, provided for the establishment of an agricultural college and model farm, to be under the management of a board of trustees, and in section II thereof, appropriated the proceeds of the five section grant (provided congress should consent to the diversion), together with all lands which congress might thereafter grant to the state for the purpose contemplated by said act, for the benefit of the said college. On the 23d of March, 1858, the same general assembly passed a joint resolution asking the consent of congress to such diversion of the five section grant. In compliance with this request congress passed an act, approved July 11, 1862, authorizing the legislature of Iowa to make such disposition of the five section grant lands as the said legislature deemed for the best interests of the state. By these acts the five sections of land in Jasper county were fully appropriated for the benefit of the agricultural college, and were disposed of by the board of trustees of the said institution.

AGRICULTURAL COLLEGE GRANT.

By the act, approved July 2, 1862, congress granted to each state a quantity of land equal to 30,000 acres for each senator and representative in congress to which the states were respectively entitled, for the purpose of establishing a college for the benefit of agricultural and mechanic arts. Under this grant Iowa was entitled to 240,000 acres of land. The ninth general assembly of Iowa, assembled in extra session, passed an act, approved September 11, 1862, accepting the grant and providing for the appointment of an agent to select and locate the said lands, such selections to be approved by the board of trustees of the agricultural college. The total amount of 240,000 acres of land was selected and approved to the state under this grant, but as 35,691.66 acres were double minimum railroad lands, being within the railroad limits, and were therefore accounted to the state at double their quantity, the actual quantity of land approved under the grant was only 204,309.30 acres.

These lands have been by the laws of the state placed under the control of the board of trustees of the agricultural college, authority also being given the said board to lease or sell the lands. The proceeds derived from the sale

or lease of the lands constitute a perpetual fund, the interest of which alone can be used for the support of the college. All but 2,336.02 acres of the lands acquired under this grant have been patented by the state.

THE "CUSEY PURCHASE" LANDS.

The lands purchased for the agricultural college come under the head of lands known as the Cusey purchase lands. These lands were located by John C. Cusey, agent for the agricultural college, with agricultural college scrip of other states, purchased with funds which had accumulated by reason of the interest paid in upon the leases of the lands acquired under the congressional grant. The lands were located by Mr. Cusey in his own name, and the United States patented the said lands direct to him. He, in turn, deeded the lands to the state of Iowa for the use of the agricultural college. All of the Cusey purchase lands, consisting of 15,013.18 acres, have been patented by the state.

DONATED LANDS.

The donated lands consist of lands which have been given direct to the state for the use of the agricultural college, or lands purchased with funds which have been donated to the said institution. There have been 1,578.88 acres of land so donated, of which 907 acres have been patented and the remainder constitutes a part of the grounds now occupied by the agricultural college. In addition to the above there have been donated two lots in Boonesboro, Boone county, and six lots and one block in new Philadelphia, Story county. Of these one lot in Boonesboro has been patented.

MORTGAGE LANDS.

These are lands acquired by foreclosure of mortgages given to secure loans of the college fund. One hundred and sixty acres of land have been acquired by the foreclosure of mortgages, and 120 acres of this amount have been patented by the state.

AGRICULTURAL COLLEGE GRANT.

TABLE No. 14.

Showing for the biennial period ended June 30, 1901.

1. *Total number of acres in the grant.*
2. *Number of acres patented during the last two years.*
3. *Total number acres patented.*
4. *Number of acres remaining unpatented.*

COUNTIES.	Total number acres in each county.	Total number of acres patented to June 30, 1901	Number of acres patented during the last two years.	Number of acres remaining unpatented.
Buena Vista	5,837.58	5,837.58	.....	.....
Calhoun	3,068.86	3,068.86	160.00	.....
Cherokee	2,249.62	2,249.62	.....	.....
Clay	8,719.42	8,719.42	480.00	.....
Dickinson	5,159.67	5,159.67	160.00	.....

TABLE No. 14—CONTINUED.

COUNTIES.	Total number acres in each county.	Total number of acres patented to June 30, 1901.	Number of acres patented during the last two years.	Number of acres remaining unpatented.
Emmet	16,648.99	16,328.99	435.91	320 00
Greene	4,178.65	4,178.65	160.00	.....
Hamilton	2,481.50	2,481.50	.....	.....
Humboldt	3,063.13	2,847.11	80.00	216.02
Ida	8,328.87	8,208.87	.....	120.00
Kossuth	84,198 29	83,678.29	2,218.32	520.00
Lyon	1,120.00	680.00	.....	440.00
O'Brien	1,600.00	1,600 00	.....	.....
Palo Alto	27,718.14	27,078.14	160 00	640.00
Plymouth	3,842.60	3,842.60	160.00	.....
Pocahontas	3,549.04	3,549.04	160.00	.....
Sac	640.00	640.00	.....	.....
Sioux	1,280.00	1,280.00	.....	.....
Webster	3,249.72	3,249.72	160.00	.....
Winnebago	2,429.75	2,429.75	80.00	.....
Woodbury	10,103 46	10,023.46	235 52	80.00
Worth	196.56	196.56	.....	.....
Wright	4,645.45	4,645.45	.....	.....
Total	204,309.30	201,973.28	4,649 75	2,336.02

COLLEGE LANDS—CUSEY PURCHASE.

TABLE No. 15.

The following statement shows:

1. *Total quantity in purchase, naming the counties in which the selections were made.*
2. *Total number of acres patented.*
3. *Number of acres patented during last two years.*

COUNTIES.	Total number of acres located in each county.	Total number of acres patented	Number of acres patented during the last two years.
Buena Vista	2,880 00	2,880.00	320.00
Cherokee	2,400 00	2,400 00	.....
Dickinson	1,760.00	1,760.00	.....
Lyon	7,200 00	7,200.00	320.00
Plymouth	320.00	320.00	.....
Sioux	453.18	453.18	453.18
Total	15,013.18	15,013.18	1,093.18

DONATION FUND LANDS.

TABLE No. 16.

Giving a list of the lands donated to the state of Iowa for the benefit of the Iowa Agricultural College and Farm.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	GRANTOR.
BOONE COUNTY.					
w ½ of nw ¼ of ne ¼	11	84	25	20.00	R. K. Weston.
sw ¼ of se ¼	9	84	26	40.00	Shallum Thomas.
n ½ of nw ¼ of se ¼	36	84	25	20.00	Peter McNerney.
s ½ of se ¼	13	84	26	80.00	Harvey Lewellen.
se ¼ of ne ¼	8	82	25	40.00	Richard A. Ballinger.
w ½ of ne ¼	35	84	28	80.00	John A. McFarland.
STORY COUNTY.					
e ½ of w fr. ½	4	83	24	129.96	Lewis Badger.
w ½ of sw ¼	3	83	24	80.00	Henry McCarthy.
se ¼	4	83	24	160.00	Henry McCarthy.
w ½ of ne ¼	4	83	24	49.88	Samuel Lather.
e ½ of sw ¼ and nw fr. ¼	3	83	24		
e fr. ½ of ne ¼	4	83	24	228.04	Absalom Cooper.
nw ¼ of nw ¼	25	83	24	40.00	Shadrack Worrell.
se ¼ of sw ¼ (except 10 acres) and 10 acres in sw ¼ of ne ¼	10	83	24	40.00	W. J. Graham.
s ½ of se ¼ of nw ¼	14	83	24	20.00	S. M. Cory.
In nw ¼ of se ¼ (timber reserved by grantor)	32	84	24	1.00	James Briley.
n ½ of se ¼ of se ¼	2	83	24	20 00	Samuel Hiestand.
e ½ of ne ¼	9	83	23	80.00	Jacob Erb.
se ¼ of nw ¼	8	83	24	40.00	A. Beedle.
Off n end of w ½ of se ¼	17	83	24	10 00	James A. Worrell.
n ½ of ne ¼ of ne ¼	30	84	24	20.00	Frederick Eckham.
n ½ of ne ¼ of ne ¼	19	84	24	20.00	Henry Cameron.
nw ¼ of ne ¼	30	83	24	40.00	James Cassteel.
ne ¼ of sw ¼	28	84	24	40 00	Thomas F. Jones.
Also off of the s and of w ½ of nw fr. ¼	4	83	24	10 00	Thomas F. Jones.
ne ¼ of se ¼ of sw ¼	10	83	24	10.00	Mary C. Kintzley.
s ½ of sw ¼ of nw ¼	11	83	24	20.00	Ira H. Reese.
Off of s end of sw ¼ of nw fr. ¼	19	84	24	20.00	John Zenor.
e ½ of se ¼	10	83	24	80.00	Morgan Kettner.
Off n end of w ½ of se ¼	34	83	24	15.00	Ira E. Hopkins.
STORY.					
nw ¼ of ne ¼	15	83	24	40.00	Cyrus Simmons.
off e side of se ¼ of ne ¼	31	85	23	25.00	Adam Grove.
off e side of se ¼ of se ¼	33	84	24	10.00	A Kintzley.
off n end of ne ¼	18	83	24	40.00	Calvary Ross.
in se ¼ of ne ¼	10	83	24	10.00	G. W. Ketshum.
Total	...			1,578.88	

In addition to the above there have been donated to the agricultural college, as before stated, two lots in Boonsboro, Boone county, and six lots and one block in New Philadelphia, Story county, Iowa.

MORTGAGE LANDS.

TABLE No. 17.

Giving a description of lands obtained by foreclosure of Endowment Fund Loans.

PARTS OF SECTION.	Sec.	Town.	Rng.	Acres.	COUNTY.
s½ of se ¼	22	69	31	80	Ringgold.
se ¼ of sw ¼	22	69	31	40	Ringgold.
sw ¼ of sw ¼	13	79	24	40	Polk.
Total		..		160	

COLLEGE GROUNDS.

TABLE No. 18.

Giving a description of lands donated to the Agricultural College and now occupied as the College farm in Story county.

PARTS OF SECTION.	Sec.	Town.	Rng.	Acres.
		N	W	
e ½ of w ½	4	83	24	129.96
w ½ of sw ¼	3	83	24	80
se ¼	4	83	24	160
w ½ ne ¼	4	83	24	49.88
e ½ of sw ¼ and nw fractional ¼	3	83	24	228.04
e fr ½ of ne ¼	4	83	24	
commencing at nw corner of e ½ of nw fractional ¼ of section 4, township 83, range 24, and thence w 4.96 chains, thence s 20.16 chains, thence e 4.96 chains and thence n to place of beginning	..	...	.....	10
w ½ of se ¼	33	84	24	80
se ¼ of sw ¼ (except w ½ of w ½ same)	33	84	24	30
ne ¼ of sw ¼ (except w ½ of sw ¼ same)	33	84	24	35
n ½ of ne ½ of nw ¼ of sw ¼	33	84	24	5
se ¼ of nw ¼	33	84	24	40
sw ¼ of nw ¼ (except w ½ of sw ¼ of same)	33	84	24	35
also a small tract of 5 or 6 acres south of railroad in sw ¼ (description unknown)	....	.....	....	5
Total	....		.	887.88

AGRICULTURAL COLLEGE GRANT—LANDS PATENTED.

TABLE No. 19.

Giving a description of the Agricultural College Grant lands patented during the biennial period ending June 30, 1901, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range	Acres.	NAME OF PATENTEE.	DATE OF PATENT.
CALHOUN COUNTY.						
ne ¼	8	89	31	160.00	James Braginton	Oct. 13, 1900
CLAY COUNTY.						
ne ¼	34	94	36	160.00	A. E. Myers	June 1, 1901
sw ¼	1	95	36	160.00	S. Francis Davenport	Dec. 29, 1899
sw ¼	3	96	36	160.00	James Elder	May 15, 1900
Total	....	.....	....	480.00		
DICKINSON COUNTY.						
sw ¼	17	98	36	160.00	David Gish	Dec. 18, 1900
EMMET COUNTY.						
w ½	26	99	33	320.00	Archie Pierce	Aug. 14, 1900
ne ¼	8	100	34	115.91	S. Jennie Lyons	March 26, 1901
Total	....	.....	....	435.91		
GREENE COUNTY.						
ne ¼	24	85	31	160.00	J. F. Gallup	Nov. 22, 1899
HUMBOLDT COUNTY.						
n ½ of sw ¼	15	93	27	80.00	Dietrick Marty	Oct. 13, 1900
KOSSUTH COUNTY.						
ne ¼	26	95	27	160 00	Archibald N. Mitchell	Feb. 18, 1901
sw ¼	27	95	27	160.00	Charles T. Simpson	Dec. 9, 1899
w fr ½ of sw ¼	30	95	27	83.43	William H. Godfrey	Aug. 14, 1900
e ½ of sw ¼	30	95	27	80.00	William H. Godfrey	June 11, 1900

TABLE No. 19—CONTINUED.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF GRANTEE.	Date of Patent.
KOSSUTH COUNTY—Con.						
sw ¼	31	95	27	166.84	Olliver C. McIntosh	May 15, 1900
w ½ of se ¼	23	97	27	80.00	Fred Reibsaman	Jan. 14, 1901
se ¼	25	95	28	160.00	Jacob Harig	June 11, 1900
nw ¼	36	95	28	160.00	B. F. Ross.	May 15, 1900
se ¼	34	97	28	160.00	Daniel J. Davison	Nov. 16, 1900
nw ¼	26	98	28	160 00	James E. Cain	Dec. 29, 1900
nw ¼	34	98	29	160.00	John Winterl	Dec. 18, 1900
sw ¼	5	94	30	160.00	Henry Bell	Oct. 13, 1900
w ½ of se ¼	6	94	30	80.00	Michael Bonstetter	Oct. 13, 1900
w ½ of ne ¼, ne¼ of ne ¼	1	98	30	128.05	Michael Luick	Dec. 13, 1900
sw ¼	1	98	30	160 00	John Swanson	June 12, 1901
se ¼	2	98	30	160.00	George C. Frisby	June 26, 1901
Total				2,218.32		
PALO ALTO COUNTY.						
ne ¼	30	96	33	160.00	Thomas and Charles McDonagh	Feb. 18, 1901
PLYMOUTH COUNTY.						
sw ¼	22	90	46	160.00	Malvina E. Kremer	Feb. 9, 1901
POCAHONTAS COUNTY.						
nw ¼	32	90	31	160.00	Michael O'Boyle	Feb. 9, 1901
WEBSTER COUNTY.						
se ¼	30	89	30	160.00	John W. Hagans	Feb. 2, 1900
WINNEBAGO COUNTY.						
s ½ of nw ¼	28	99	23	80.00	N. E. Charlson	March 13, 1900
WOODBURY COUNTY.						
w fr ½ of sw ¼	6	86	44	75.52	Peter Burkhart	Dec. 18, 1900
n ½ of ne ¼, sw ¼ of ne ¼	36	87	45	120.00	R. C. Rice	Nov. 5, 1900
nw ¼ of se ¼	36	87	45	40.00	W. A. Smith	Jan. 14, 1901
Total				235.52		
Total for biennal period				4,649.75		

AGRICULTURAL COLLEGE LANDS—CUSEY PURCHASE.

TABLE No. 20.

Giving a description of the Cusey purchase lands patented during the biennial period ending June 30, 1901, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF PATENTEE.	Date of patent.
BUENA VISTA COUNTY						
s ½	26	93	36	320.00	Samuel Parker and F. G. Tincknell	March 13, 1900
LYON COUNTY.						
e ½	32	100	48	320.00	Fred Frisbee	Aug. 14, 1900
SIOUX COUNTY.						
ne ¼ of sw ¼, se ¼ of nw ¼, lots 1, 2, 3 and 4	7	97	48	264.02	Ruby L. Keep	Sept. 1, 1900
Lots 1 and 2	17	97	48	93 39	Ruby L. Keep	Sept. 1, 1900
Lots 1, 2 and 3	18	97	48	95.77	Ruby L. Keep	Sept. 1, 1900.
Total				453.18		
Total for biennial period				1,093.18		

MORTGAGE LANDS.

TABLE No. 21

Giving a description of the lands obtained by foreclosure of endowment fund loans and patented during the biennial period ending June 30, 1901, with name of patentee and date of patent.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	NAME OF PATENTEE.	Date of patent.
RINGGOLD COUNTY.						
s ½ of se ¼	22	69	31	80.00	J. H. Hooker	July 29, 1900
se ¼ of sw ¼	22	69	31	40.00	J. H. Hooker	July 29, 1900
Total				120.00		

AGRICULTURAL COLLEGE LANDS—UNPATENTED.

TABLE No. 22.

Giving herewith a descriptive list of the Agricultural College lands remaining unpatented at the close of the biennial period ending June 30, 1901, with the lease number and the counties in which the lands are situated.

Number of lease.	PARTS OF SECTION.	Section	Town.	Range.	Acres.	COUNTY.
61	se ¼	4	93	27	160 00	Humboldt.
1,452	se ¼	1	98	27	160.00	Kossuth.
1,603	se ¼	5	96	31	160.00	Palo Alto.
1,709	sw ¼	26	98	28	160.00	Kossuth.
1,744	se ¼	22	96	31	160.00	Palo Alto.
1,842	nw ¼ of nw ¼	4	93	27	56.02	Humboldt.
1,844	e ½ of sw ¼	6	86	44	80.00	Woodbury.
1,945	se ¼	1	98	30	160.00	Kossuth.
2,005	se ¼ of ne ¼	1	98	30	40.00	Kossuth.
2,019	ne ¼	22	96	31	160.00	Palo Alto.
2,028	ne ¼	32	100	34	160.00	Emmet.
2,029	se ¼	32	100	34	160.00	Emmet.
2,056	ne ¼	36	96	34	160.00	Palo Alto.
2,070	e ½ of sw ¼	28	99	48	80.00	Lyon.
2,071	w ½ of sw ¼	28	99	48	80.00	Lyon.
2,096	ne ¼ of se ¼	21	99	48	40.00	Lyon.
	s ½ of se ¼	21	99	48	80.00	Lyon.
2,097	se ¼	28	99	48	160.00	Lyon.
.....	nw ¼ of se ¼, and s ½ of se ¼	4	86	41	120.00	Ida.
	Total				2,336.02	
.....	*Unleased—nw ¼	30	97	28	149 67	Kossuth.

*In conflict with swamp title.

The northwest fractional ¼ of section 30, township 97 north, of range 28 west, containing 149.67 acres, was selected for the state of Iowa by the duly authorized agent of the state, in pursuance of the act of Congress, approved July 2, 1862, entitled: "An act donating public lands to the several states and territories which may provide colleges for the benefit of agriculture," etc., the said tract being subject to be selected for said purpose and found free from conflict. The selection was approved by the secretary of the interior, December 13, 1864.

On November 6, 1865, the United States patented said tract to the state of Iowa, under the swamp land indemnity act of March 2, 1855, and the state did, on the 22d day of November, 1865, patent the same to Mahaska county, in pursuance of the said act of March 2, 1855.

SWAMP LAND GRANT.

Congress, by the act approved September 28, 1850, granted to the state of Arkansas and other states all the Swamp and Overflowed lands within their limits, made unfit thereby for cultivation, which remained unsold at that date, and provided that the secretary of the interior should make accurate lists and plats of such lands, transmit the same to the governors of the respective states, and upon the request of the said governors issue patents therefor; the patent to vest in the states the fee simple title to said lands subject to the disposal of the legislatures of said states. This act further provided that the lands and proceeds thereof were to be applied to the purpose of reclaiming the said lands by means of levees and drains. The act also defined the said lands to be all legal subdivisions of the public lands the greater part of which were wet and unfit for cultivation.

The department of the interior decided originally that this act was not a present grant, and did not apply to the land until it was selected and reported to the proper officer for approval, and that the title thereto did not vest in the state until the patent was issued. This was the construction of the act held by the secretary of the interior up to December 23, 1851, when he reversed his decision and held that the act of September 28, 1850, was a grant *in præsenti*. This was undoubtedly the correct construction. The act, being a grant *in præsenti*, conveyed to the state at the time of its passage all lands coming within the description of the grant.

In spite of this decision, however, the common system of selling and locating the public lands at the various government land offices in the state continued in full operation. Thousands of entries and locations of lands were made, which were afterwards selected and claimed as swamp lands. The government having parted with her right to said lands under the swamp land grant certainly had no right to dispose of them a second time. Something had to be done to put an end to this difficulty. Either the government had to withdraw all government lands in the state from sale until the swamp land selections were completed, and all entries made since September 28, 1850, be declared void, or some means be provided by congressional action for the relief of the purchasers and locators. The situation was finally clarified by the act of congress approved March 2, 1855. This act provided that the purchasers of the swamp lands from the government should have patents for the same, and that the state should receive the purchase money for such tracts of land entered with cash, and, for such lands as had been located with warrant or scrip, should be authorized to locate a like amount on any public lands subject to entry, at $1.25 per acre, or less, and receive patents therefor. Congress passed an act, approved March 3, 1857, continuing the act of March 2, 1855, in force up to that date and confirming all selections of swamp and overflowed lands that had been made and

reported to the commissioner of the general land office, and also providing that they should be approved and patented to the state, except such tracts as had been disposed of for cash, warrant, or scrip.

By the act approved March 2, 1860, congress limited the time for selecting the swamp and overflowed lands to two years from the adjournment of the next legislature after said act, as to lands that had already been surveyed, and as to lands that had not been surveyed placed the time limit to within two years from the adjournment of the legislature after the secretary of the interior had notified the governor of the state that the surveys had been completed.

The following is a synopsis of the legislation of the state relative to the Swamp Land Grant:

The third general assembly passed an act, approved February 5, 1852, authorizing the commissioner of the state land office to take such steps as he should think necessary to secure the swamp and overflowed lands to the state; to sell the same, and, after defraying the expenses of selecting and reclaiming, to pay the balance into the state treasury. The act also authorized the governor to discharge the duties of the commissioner until such commissioner could be elected and qualified.

The fourth general assembly, by an act approved January 12, 1853, granted these lands to the several counties, and provided that the counties should carry out the provisions of the grant relative to the protection and reclamation of the swamp lands. The same general assembly passed an act, approved January 24, 1853, providing that the selecting agent should report to the secretary of state and that the secretary of state should forward the said report to the surveyor general.

The fifth general assembly passed an act, approved January 25, 1855, authorizing the governor to draw from the United States the swamp indemnity money, and also to take such steps as he thought best to secure the swamp lands to the state. Another act passed by the same general assembly and approved the same day, provided that the swamp lands in the unorganized counties should not be disposed of until title was perfected in the state; when the title was perfected it would then be transferred to such counties provided they refund to the state the expenses of selecting such lands. The act also authorized organized counties to apply the proceeds of irreclaimable lands to the erection of public buildings, that the drainage commissioner in such cases should pay over the proceeds to the county treasurer, and that the swamp lands should not be sold for less than $1.25 per acre.

Another act approved the 25th of January, 1855, provided for preventing waste or trespass on swamp lands.

The act approved July 15, 1856, provided that swamp land funds should be paid into the county treasury, and were to be paid out only on the order of the county judge and swamp land commissioner. The act also provided for the loaning of the swamp land fund.

The sixth general assembly passed an act, approved January 24, 1857, repealing all laws granting pre-emption rights on swamp lands.

By an act, approved January 27, 1858, the general assembly authorized the governor to appoint an agent to go to Washington for the purpose of effecting a settlement of the swamp land matters with the United States, also

to appoint two more agents to complete selections in unorganized counties. The act further provided for the expenses and for refunding the same to the state with interest.

The same general assembly passed another act, approved March 22, 1858, authorizing the counties to use the proceeds of the swamp lands for the erection of buildings for educational purposes, and building roads, bridges, and railroads, after the question had been voted on bv the people; also providing that the lands might be sold for the purposes mentioned, the purchaser taking them on the conditions of the grant of September 28, 1850, and releasing the state and county from all liability.

Another act, passed by the same general assembly and approved the same day, extended the time for proving up and perfecting pre-emptions to persons who had valid claims on September 5, 1857.

The act approved April 2. 1860, amended the act approved January 25, 1855, relating to trespass and waste on the swamp lands of the state.

The eighth general assembly, assembled in extra session, also passed an act, approved May 28, 1861, giving control of the swamp lands in the several counties of the state to the board of supervisors.

The act, approved 1862, amended the act approved March 22, 1858, by further giving the county authorities power to devote the proceeds of these lands to the permanent school fund.

The act of April 8, 1862, provided for the appointment of general agents by the governor to settle swamp land matters with the commissioner of the general land office, fixed their compensation and the method of paying same by the counties; provided for the reception and location of swamp land indemnity scrip; required the locating agent to report to state land office; provided for appointment of special county agents to settle with the commissioner of the general land office, and authorized them to receive the proceeds of such settlement for their respective counties, the costs and expenses to be paid by the counties; provided that the swamp land indemnity money when received should be paid into the state treasury and only paid out to the authorized agent of the county.

The tenth general assembly passed an act, approved March 22, 1864, which provided that the board of supervisors might have the swamp lands appraised, and that they might sell the same at public or private sale for not less than the appraisement.

The act, approved March 30, 1866, appointed Hon. Josiah A. Harvey a commissioner to adjust the swamp land matters with the general government, compensation to be $2.00 per day and expenses.

The act of April 7, 1868, increased the compensation of Mr. Harvey to $5.00 per day and expenses, and provided for the filling of the vacancy should the position from any cause become vacant. Mr. Harvey made two reports to the governor while acting as such commissioner, the last one under date of March 14, 1872. He resigned the office, and was succeeded by John Cleghorn, who entered upon the discharge of the duties of the office, May 28, 1872, and held the same until it was abolished by the act approved March 18, 1874.

The seventeenth general assembly passed an act, approved March 25, 1878, authorizing the state treasurer to pay over the swamp land indemnity fund of each countv to the county treasurer, and to take receipts therefor.

The act also authorized the board of supervisors to make such disposition of said money as should be just and for the best interests of the county.

The nineteenth general assemely passed an act, approved March 25, 1882, authorizing the boards of supervisors of the various counties to sell the indemnity swamp land to the highest bidder where the title to the same is vested in said counties.

The twenty-fourth general assembly passed an act amending the act of the nineteenth general assembly providing for the sale of the indemnity swamp lands at public sale.

The twenty-eighth general assembly passed an act, approved April 6, 1900, repealing the section IX of the acts of the ninth general assembly, chapter 160, and providing for the payment by the treasurer of state of swamp land indemnity money direct to the county authorities.

The act of congress, September 28, 1850, making the swamp land grant, required the secretary of the interior to make out lists and plats of the swamp and overflowed lands in the various states and transmit them to the respective governors thereof. The secretary of the interior never furnished such lists and plats for Iowa. He permitted the state through its agents to ascertain in the field which were the swamp and overflowed lands. The selections for Iowa were made by the said agents, who were appointed by the governor. They followed the forms and instructions provided by the secretary of the Interior, and forwarded the lists of selections to the said department. While some of the lists were awaiting the action of the department, the commissioner of the general land office, on June 23, 1860, changed the forms and instructions relative to the preparing and certification of the said lists. As a result of this order the selections of several of the counties of the state were rejected. The state contended that the lists were prepared and certified in good faith according to the forms and instructions of the department at the date they were filed, but the commissioner of the general land office insisted that the lists should be changed so as to conform with the requirements of his order of June 23, 1860, before the department would consider them again. This was a matter of contention between the state and government authorities for several years. Congress finally settled the matter by passing the act approved March 5, 1872, which provided that the commissioner of the general land office should receive and examine the selections of swamp lands in the said counties and allow or disallow said selections according to the acts of congress in relation thereto at the time such selections were made.

The agents appointed to make the selections of swamp and overflowed lands within the state selected many tracts of land which were within the limits of the railroad grants. These tracts of land were claimed by the railroad companies under their grants, and they succeeded in getting the commissioner of the general land office to certify most of the disputed tracts of land to the state for the aid of their respective roads. The commissioner acted in accordance with the decision of the secretary of the interior, given February 8, 1860. This decision required the commissioner to determine from the records and files of the general land office whether these lands passed to the state under the swamp land grant or not; in other words, if the original field notes of survey in the said land office showed the said tracts of land to be swampy, then they were to be certified as swamp lands, if not, then they were to be certified as railroad lands. The state protested

against this action, but to no effect. The state contended for many years that this was unfair, owing to the loose and careless way in which the said surveys were made in the western states. But in spite of all protests the commissioner of the general land office continued to certify tracts of land selected as swamp land to the state under the railroad grants. There have been over 500,000 acres of such land certified under these grants. The claims of the state as to the swampy character of a large amount of the above lands so certified has been established; but the department of the interior holds that, when it conveys lands by certificate under one grant, the title then has passed from under its jurisdiction, and it refuses to reconsider its action and convey under another grant.

PRESENT STATUS OF SWAMP LAND GRANT.

Since the date of the Swamp Land Grant, September 28, 1850, about 4,571,735 acres of swamp and overflowed lands have been selected in the state. The department of the interior has held that a large amount of this was not of the character defined and granted by the act of 1850. The state has acquired 868,615 acres of swamp land in place, and 321,845 acres of indemnity swamp land; and has received cash indemnity for about 465,000 acres. In other words the state has received in lands and cash only 1,655,460 acres out of the 4,571,735.94 acres selected.

The following statement, furnished by the commissioner of the general land office, shows the status of the swamp land grant accounted to the state of Iowa, by the general government:

1. Total quantity of swamp lands in place and swamp land cash and lands indemnity, in Iowa, selected, approved, and patented, from September 28, 1850 to June 30, 1901:

Selected	4,571,735.94 acres
Approved—lands in place	939,161.40 acres
Patented—lands in place	868,615.78 acres
Approved—cash indemnity	$ 581,091.86
Approved—land indemnity	341,632,97 acres
Patented—indemnity lands	321,845.23 acres

2. Total quantity of swamp land selections rejected from July 1, 1899, to June 30, 1901, 82,360.00 acres.

3. Total quantity of swamp land selections remaining unadjusted on June 30, 1899:

Swamp lands in place claims	(not compiled)
Swamp lands indemnity claims	987,951.20 acres

The above data is extracted from the advance copy of the report for the fiscal year ending June 30, 1901, now in course of preparation by the commissioner of the general land office.

SWAMP LANDS PATENTED.

During the last biennial period, 938.56 acres of swamp lands in place have been patented to the state, all of which have been patented by the state to the counties entitled thereto. The following is a descriptive list of the lands so patented:

TABLE No. 23.

Giving a descriptive list of swamp lands patented during the biennial period ending June 30, 1901; also county in which located.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	In what county situated.
ne ¼ of nw ¼	17	97	35	40.00	Clay.
Lots 7, 8, 9 and 10	25	97	35	136.00	Clay.
Lot 8	36	97	35	34.22	Clay.
nw ¼ of nw ¼	31	93	2	40.00	Clayton.
Round Island in	23	81	6E	4.60	Clinton.
Round Island in	20	83	7E	50.45	Clinton.
Island in	29	83	7E	15.00	Clinton
w ½ of ne ¼, nw ¼ of se ¼, ne ¼ of sw ¼	36	85	30	160.00	Greene.
nw ¼ of ne ¼, se ¼ of ne ¼	35	93	28	80.00	Humboldt
Lots 12 and 13	29	97	34	28.07	Palo Alto.
Lots 4, 7, 8, 9, 10, 11, 14, and 15	30	97	34	270.22	Palo Alto.
se ¼ of ne ¼	22	91	34	40.00	Pocahontas
sw ¼ of sw ¼	21	100	24	40.00	Winnebago
Total				938.56	

The following special swamp land indemnity certificates (or scrip) are deposited in this office, which authorize the location of 12,727.22 acres as lands in lieu of swamp lands located with land warrants or scrip in the following counties, to-wit:

	ACRES.
Greene county (certificate No. 91)	10,658.22
Guthrie county (certificate No. 94)	1,840.00
Marion county (certificate No. 16)	120.00
Chickasaw county (supplemental certificate No. 33)	109.00

The several counties credited with these certificates are entitled to the indemnity, but the location of these certificates is confined to vacant lands within the state of Iowa subject to sale at $1.25 per acre. As there are no lands in the state upon which these certificates can be located, congress should either allow the locations outside of the state of Iowa, or provide for payment of the indemnity due the state in cash.

SWAMP LAND CASH INDEMNITY.

TABLE No. 24.

Giving the settlement of cash indemnity claims of the state of Iowa, during the period from July 1, 1899, to June 30, 1901. The tracts on which indemnity has been paid are situated in thirteen different counties as follows

COUNTY.	DATE OF APPROVAL.	ACRES.	AMOUNT
Bremer	Feb. 15, 1900	1,314.39	$ 1,642.98
Bremer	April 24, 1900	2,046.70	2,558.[illegible]
Clinton	Dec. 26, 1899	9.99	12.[illegible]
Dallas	Sept. 24, 1900	80.00	100.00
Delaware	March 24, 1900	3,531.30	4,[illegible]
Hamilton	April 23, 1900	3,907.90	4,[illegible]
Hardin	May 15, 1900	465.23	[illegible]
Howard	May 14, 1900	422.96	[illegible]
Humboldt	Dec. 20, 1900	40.00	[illegible]
Marshall	Dec. 26, 1899	40.00	[illegible]

TABLE No. 24—CONTINUED.

COUNTY.	DATE OF APPROVAL.	ACRES.	AMOUNT.
Muscatine	Oct. 5, 1900	491.35	574.18
Poweshiek	March 8, 1900	4,457.09	5,571.35
Wapello	May 14, 1900	695.37	869.20
Webster	May 22, 1901	961.51	1,202.28
Webster	June 6, 1901	6,630.91	8,426 27
Wright	June 15, 1901	734.11	939.23
Total		25,888.80	$ 32,388.38

The following lists, furnished by the commissioner of the general land office, show the swamp lands, on which indemnity has been paid during the biennial period ending June 30, 1901.

TABLE No. 25.

Lists of lands on the basis of which swamp land cash indemnity has been paid to the state of Iowa, during the period from July 1, 1899, to June 30, 1901.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
BREMER COUNTY—APPROVED FEBRUARY 15, 1900.		N.	W.			
ne frl ¼ of ne ¼	5	91	11	41.58	$ 1.25	$ 51.97
sw ¼ of sw ¼	18	92	11	31.81	1.25	39.77
nw ¼ of se ¼	32	92	11	40.00	1.25	50.00
sw ¼ of ne ¼, se ¼ of nw ¼, se ¼ of sw ¼, w ½ of se ¼	9	91	12	200.00	1.25	250.00
n ½ of se ¼	28	91	12	80.00	1.25	100.00
sw ¼ of ne ¼, nw ¼ of se ¼	2	92	12	80.00	1.25	100.00
se ¼ of se ¼	11	92	12	40.00	1.25	50.00
ne ¼ of ne ¼, sw ¼ of se ¼	32	92	12	80.00	1.25	100.00
nw ¼ of nw frl ¼, sw ¼ of nw frl ¼	7	93	12	81.00	1.25	101.24
ne ¼ of se ¼	10	93	12	40.00	1.25	50.00
nw ¼ of ne ¼	18	93	12	40.00	1.25	50.00
se ¼ of ne ¼	19	93	12	40.00	1.25	50.00
se ¼ of sw ¼, sw ¼ of se ¼	20	93	12	80.00	1.25	100.00
se ¼ of nw ¼	28	93	12	40.00	1.25	50.00
n ½ of ne ¼, nw ¼ of se ¼	35	93	12	120.00	1.25	150 00
se ¼ of nw ¼	12	91	13	40.00	1.25	50 00
sw ¼ of nw ¼	35	92	13	40.00	1.25	50.00
sw ¼ of ne ¼	26	91	14	40.00	1.25	50.00
nw ¼ of se ¼	33	91	14	40.00	1.25	50.00
ne ¼ of se ¼	4	92	14	40.00	1.25	50.00
se ¼ of ne ¼	17	92	14	40.00	1.25	50.00
sw ¼ of se ¼	21	92	14	40.00	1.25	50.00
Total				1,314.39		$ 1,642.98
BREMER CO., NO. 2—APPROVED APRIL 24, 1900.						
sw ¼ of ne ¼, nw ¼ of se ¼	15	91	11	80.00	1.25	100.00
nw ¼ of se ¼	22	91	11	40.00	1.25	50.00
e ½ of ne ¼	2	92	11	95.16	1.25	118.95
sw ¼ of nw ¼	7	92	11	30.55	1.25	38.18
ne ¼ of se ¼	24	92	11	40.00	1.25	50 00
ne ¼ of se ¼	32	92	11	40 00	1.25	50.00
se ¼ of sw ¼	5	93	11	40.00	1.25	50.00
sw ¼ of nw ¼	10	93	11	40.00	1.25	50.00
nw ¼ of nw ¼, se ¼ of nw ¼	29	93	11	80.00	1.25	100.00
ne ¼ of nw ¼	32	93	11	40.00	1.25	50.00
nw ¼ of nw ¼	12	91	12	40.00	1.25	50.00
ne ¼ of nw ¼	15	91	12	40.00	1.25	50.00
se ¼ of sw ¼	20	91	12	40.00	1.25	50.00
ne ¼ of ne ¼, se ¼ of sw ¼	23	91	12	80.00	1.25	100.00
ne ¼ of se ¼	36	91	12	40.00	1.25	50.00
ne ¼ of se ¼, se ¼ of se ¼	14	93	12	80.00	1.25	100.00

TABLE No. 25—Continued.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
BREMER COUNTY—CONTINUED.		N.	W.			
sw ¼ of ne ¼	27	93	12	40.00	1.25	50.00
nw ¼ of nw ¼	30	93	12	40.46	1.25	50.58
ne ¼ of ne ¼, e ½ of nw ¼	32	93	12	120.00	1.25	150.00
ne ¼ of ne ¼	33	93	12	40.00	1.25	50.00
ne ¼ of sw ¼	2	92	13	40.00	1.25	50.00
nw ¼ of nw ¼, nw ¼ of sw ¼	13	92	13	80.00	1.25	100.00
se ¼ of nw ¼	29	92	13	40.00	1.25	50.00
nw ¼ of ne ¼	35	92	13	40.00	1.25	50.00
nw ¼ of nw ¼	1	93	13	53.18	1.25	66.47
n ½ of ne ¼, sw ¼ of ne ¼	3	93	13	147.35	1.25	184.19
w ½ of	10	93	13	320.00	1.25	400.00
nw ¼ of nw ¼	15	93	13	40.00	1.25	50.00
se ¼ of sw ¼	11	93	13	40.00	1.25	50.00
se ¼ of se ¼	19	93	13	40.00	1.25	50.00
nw ¼ of nw ¼	20	93	13	40.00	1.25	50.00
sw ¼ of ne ¼	21	93	13	40.00	1.25	50.00
ne ¼ of sw ¼	24	93	13	40.00	1.25	50.00
Total				2,046.70		$2,558.37
CLINTON COUNTY—APPROVED DECEMBER 26, 1899		N.	E.			
lot on island in Mississipoi river in nw ¼	21	82	7	1.19	$ 1.25	$ 1.48
lot on right bank of slough in sw ¼	9	83	7	8.80	1.25	11.00
Total	....	....	..	9.99	.....	$ 12.48
DALLAS COUNTY—APPROVED SEPTEMBER 24, 1900.		N.	W.			
nw ¼ of sw ¼	13	79	27	40.00	1.25	$ 50.00
se ¼ of ne ¼	35	79	27	40.00	1.25	50.00
Total	....	....	...	80.00	.....	$ 100.00
DELAWARE COUNTY—APPROVED MARCH 24, 1900.						
sw ¼ of nw ¼	15	87	3	40.00	1.25	$ 50.00
e ½ of nw ¼	21	87	3	80.00	1.25	100.00
sw ¼ of sw ¼	27	87	3	40.00	1.25	50.00
sw ¼ of se ¼	6	88	3	40.00	1.25	50.00
w ½ of ne ¼, w ½ of se ¼	7	88	3	160.00	1.25	200.00
se ¼ of sw ¼	17	88	3	40.00	1.25	50.00
se ¼ of se ¼	21	88	3	40.00	1.25	50.00
ne ¼ of nw ¼	34	88	4	40.00	1.25	50.00
ne ¼ of sw ¼	3	89	4	40.00	1.25	50.00
w ½ of sw ¼	6	89	4	80.12	1.25	100.15
e ½ of se ¼	12	89	4	80.00	1.25	100.00
w ½ of nw ¼	13	89	4	80.00	1.25	100.00
nw ¼ of nw ¼	19	89	4	42.32	1.25	52.90
nw ¼ of nw ¼, sw ¼ of sw ¼	7	87	5	65.65	1.25	82.06
nw ¼ of ne ¼, ne ¼ of nw ¼	13	87	5	80.00	1.25	100.00
ne ¼ of nw ¼	18	87	5	40.00	1.25	50.00
sw ¼ of nw ¼	18	87	5	32.94	1.00	32.94
sw ¼ of ne ¼, nw ¼ of se ¼	20	87	5	80.00	1.25	100.00
nw ¼ of nw ¼	21	87	5	40.00	$ 1.00	$ 40.00
ne ¼ of ne ¼, s ½ of ne ¼	27	87	5	120.00	1.25	150.00
sw ¼ of ne ¼, e ½ of sw ¼	17	88	5	120.00	1.25	150.00
w ½ of sw ¼	18	88	5	70.64	1.25	88.30
se ¼ of ne ¼	19	88	5	40.00	1.25	50.00
nw ¼ of ne ¼	20	88	5	40.00	1.25	50.00
se ¼ of nw ¼	30	88	5	40.00	1.00	40.00
se ¼ of ne ¼	1	89	5	40.00	1.25	50.00
ne ¼ of se ¼	12	89	5	40.00	1.25	50.00
ne ¼ of sw ¼	6	90	5	40.00	1.25	50.00
sw ¼ of nw ¼	9	90	5	40.00	1.25	50.00
sw ¼ of nw ¼, w ½ of sw ¼	11	90	5	120.00	1.25	150.00
w ½ of sw ¼	19	90	5	86.18	1.25	107.73
ne ¼ of sw ¼, se ¼ of se ¼	1	87	6	80.00	1.25	100.00
se ¼ of se ¼	11	87	6	40.00	1.25	50.00
ne ¼ of se ¼	19	87	6	40.00	1.25	50.00
se ¼ of se ¼	29	87	6	40.00	1.25	50.00
se ¼ of nw ¼	33	87	6	40.00	1.25	50.00

TABLE No. 25—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
DELAWARE COUNTY—CONTINUED.		N.	W.			
e ½ of nw ¼	4	88	6	56.91	$ 1.00	$ 56.91
e ½ of se ¼	11	88	6	80.00	1.25	100.00
sw ¼ of nw ¼, n ½ of se ¼	12	88	6	120.00	1.25	150.00
ne ¼ of se ¼	13	88	6	40.00	1.25	50.00
nw ¼ of se ¼	14	88	6	40.00	1.25	50.00
sw ¼ of nw ¼, nw ¼ of se ¼	15	88	6	80.00	1.25	100.00
nw ¼ of nw ¼	5	89	6	40.24	1.25	50.30
s½ of sw ¼	9	89	6	80.00	1.25	100.00
sw ¼ of sw ¼	11	89	6	40.00	.75	30.00
nw ¼ o ne ¼, se ¼ of ne ¼	15	89	6	80.00	1.25	100.00
ne ¼ of nw ¼	22	89	6	40.00	1.25	50.00
nw ¼ of nw ¼	23	89	6	40.00	1.25	50.00
sw ¼ of ne ¼, se ¼ of nw ¼	24	89	6	80.00	1.25	100.00
ne ¼ of se ¼	31	89	6	40.00	.75	30.00
se ¼ of se ¼	33	89	6	40.00	.75	30.00
sw ¼ of ne ¼, ne ¼ of se ¼, ne ¼ of nw ¼	1	90	6	124.06	1.25	155.07
n ½ of ne ¼	2	90	6	92.24	1.25	115 30
se ¼ of ne ¼, ne ¼ of se ¼	23	90	6	80 00	1.25	100.00
ne ¼ of sw ¼	29	90	6	40.00	1.25	50.00
ne ¼ of se ¼	31	90	6	40.00	1.25	50.00
ne ¼ of sw ¼	32	90	6	40.00	1.25	50 00
sw ¼ of nw ¼	33	90	6	40 00	1.25	50.00
Total				3,531.30		$ 4,311 67
HAMILTON COUNTY—APPROVED APRIL 23, 1900.						
n ½ of ne ¼	2	87	25	84 68	1.25	105.85
se ¼ of sw ¼	3	87	25	40.00	1.25	50.00
w ½ of ne ¼	5	87	25	84 88	1.31	111.195
n ½ of sw ¼	9	87	25	80'00	1.26	100.80
sw¼ of nw ¼, nw ¼ of se ¼	5	88	25	80.00	1.25	100.00
se ¼ of sw ¼	15	88	25	40.00	1 26	50.40
se ¼ of sw ¼, w ½ of se ¼	23	88	25	120 00	1.26	151.20
se ¼ of sw ¼	24	88	25	40.00	1.26	50.40
sw ¼ of se ¼	35	88	25	40.00	1.25	50.00
sw ¼ of ne ¼	2	89	25	40.00	1.26	50.40
sw ¼ of ne ¼	20	89	25	40.00	1 25	50.00
s ½ of ne ¼, nw¼ of se ¼	4	87	26	120 00	1.25	150.00
sw¼ of ne ¼, w fr. ½ of nw ¼	6	87	26	95 97	1.25	119 96
e ½ of ne ¼	3	88	26	87.77	1.25	109.71
sw ¼ of ne ¼	5	88	26	40.00	1.27	50.80
se¼ of sw ¼, ne ¼ of se ¼, s ½ of se ¼	5	88	26	160.00	1 25	200.00
nw ¼ of ne ¼, s ½ of ne ¼	7	88	26	120.00	1.25	150 00
se ¼ of se ¼, se ¼ of nw ¼	8	88	26	80 00	1.25	100 00
ne ¼ of nw ¼, e ½ of se ¼	9	88	26	120.00	1.25	150 00
s ½ of sw ¼, nw ¼ of sw ¼, se ¼ of nw ¼	10	88	26	160.00	1.25	200 00
ne ¼ of ne ¼	14	88	26	40 00	1.25	50.00
ne ¼ of nw ¼, sw ¼ of se ¼	15	88	26	80.00	1.25	100.00
s ½ of nw ¼	15	88	26	80.00	1.26	100.80
ne ¼ of ne ¼, sw ¼ of se ¼	17	88	26	80.00	1.25	100.00
s frl ½ of sw ¼	18	88	26	65.27	1.25	81.59
sw frl ¼, sw ¼ of se ¼	19	88	26	171.08	1.25	213.85
se ¼ of ne ¼	20	88	26	40.00	1.25	50.00
w ½ of	21	88	26	320.00	1.25	400.00
w ½ of ne ¼, se ¼ of se ¼	23	88	26	120.00	1.25	150.00
nw ¼ of ne ¼	26	88	26	40.00	1.25	50.00
w ½ of sw ¼	27	88	26	80.00	1.25	100.00
ne ¼ of nw ¼	32	88	26	40.00	1.25	50.00
sw ¼ of sw ¼	3	89	26	40.00	1.25	50.00
nw ¼ of sw ¼	5	89	26	40.00	1.25	50.00
n frl ½ of nw ¼, n frl ½ of ne ¼	6	89	26	132.92	1.25	166.145
w ½ of nw ¼	10	89	26	80.00	1.25	100.00
w ½ of sw ¼, se ¼ of sw ¼	11	89	26	120.00	1.25	150.00
nw ¼ of ne ¼	15	89	26	40.00	1.25	50.00
sw ¼ of sw ¼	17	89	26	40.00	1.25	50.00
se ¼ of sw ¼, nw ¼ of sw ¼	18	89	26	82.77	1.25	103.46
sw ¼ of nw ¼, sw ¼ of sw ¼	20	89	26	80.00	1.25	100.00
sw ¼ of ne ¼	21	89	26	40.00	1.25	50.00
se ¼ of se ¼	22	89	26	40.00	1.25	50.00
sw ¼ of ne ¼	23	89	26	40.00	1.25	50 00
nw ¼ of sw ¼	28	89	26	40.00	1.25	50.00

TABLE No. 25—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid
HAMILTON COUNTY—CONTINUED.		N.	W.			
s ½ of nw ¼	29	89	26	80.00	$ 1.25	$ 100.00
n ½ of sw ¼	30	89	26	82.56	1.25	103.20
e ½ of se ¼	34	89	26	80.00	1.25	100.00
e ½ of sw ¼	36	89	26	80.00	1.25	100.00
Total	....	....	....	3,967.90	.....	$4,960.70
HARDIN COUNTY—APPROVED MAY 15, 1900.						
s ½ se ¼	12	88	19	80.00	1.25	100.00
sw ¼ of ne ¼	24	88	19	40.00	1.25	50.00
ne ¼ of nw ¼	20	86	20	40.00	1.25	50.00
sw ¼ of se ¼	21	86	20	40.00	1.25	50.00
n frl ½ of sw ¼, se ¼ of se ¼	7	87	20	93.50	1.25	116.87
nw ¼ of nw ¼, se ¼ of se ¼	3	88	20	91.73	1.25	114.66
sw ¼ of se ¼	5	88	20	40.00	1.25	50.00
ne ¼ of nw ¼	15	88	20	40.00	1.25	50.00
Total	..	..	....	465.23		$581.53
HOWARD COUNTY—APPROVED MAY 14, 1900.						
se ¼ of sw ¼	21	100	12	40.00	1.25	50.00
sw ¼ of se ¼	28	100	12	40.00	1.25	50.00
se ¼ of ne ¼, nw ¼ of se ¼	3	98	13	80.00	1.25	100.00
se ¼ of se ¼	10	98	13	40.00	1.25	50.00
se ¼ of ne ¼, sw ¼ of se ¼	13	98	13	80.00	1.25	100.00
ne ¼ of se ¼	24	98	13	40.00	1.25	50.00
w frl ½ of sw ¼	18	100	13	75.25	1.25	94.06
nw frl ¼ of ne ¼	11	100	14	27.70	1.25	34.62
Total			..	422.95		$ 528.68
HUMBOLDT COUNTY—APPROVED DEC 20, 1899.						
sw ¼ of ne ¼	12	92	28	40.00	1.26	50.40
MARSHALL COUNTY—APPROVED DEC. 26, 1899.						
se ¼ of se ¼	23	85	17	40.00	1.25	50.00
MUSCATINE COUNTY—APPROVED OCTOBER 5, 1900.						
lot not numbered	35	76	3	11.35	1.25	14.18
nw ¼ of sw ¼	12	77	3	40.00	1.25	50.00
se ¼ of ne ¼	24	78	3	40.00	1.25	50.00
w ½ of nw ¼	25	78	3	80.00	1.25	100.00
nw ¼ of se ¼	4	76	4	40.00	1.25	50.00
nw ¼	10	77	4	100.00	1.00	100.00
e ½ of se ¼	31	77	4	80.00	1.25	100.00
se ¼ of se ¼	36	77	4	40.00	1.25	50.00
Total		....		491.35		$ 574.18
POWESHIEK COUNTY—APPROVED MARCH 8, 1900.						
n ½ of se ¼	1	78	13	80.00	1.25	100.00
lot 10	2	78	13	40.00	1.25	50.00
lot 6	3	78	13	40.00	1.25	50.00
ne ¼ of sw ¼	4	78	13	40.00	1.25	50.00
lot 6	5	78	13	40.00	1.25	50.00
sw ¼ of nw ¼, nw ¼ of se ¼	20	78	13	80.00	1.25	100.00
se ¼ of sw ¼	27	78	13	40.00	1.25	50.00
sw ¼ of nw ¼	28	78	13	40.00	1.25	50.00
se ¼ of se ¼	33	78	13	40.00	1.25	50.00
sw ¼ of nw ¼, w ½ of sw ¼	34	78	13	120.00	1.25	150.00
sw ¼ of se ¼	15	79	13	40.00	1.25	50.00
nw ¼ of sw ¼, nw ¼ of se ¼	17	79	13	80.00	1.25	100.00
e ½ of se ¼	18	79	13	80.00	1.25	100.00
se ¼ of ne ¼	22	79	13	40.00	1.25	50.00
n ½ of ne ¼	23	79	13	80.00	1.25	100.00
nw ¼ of nw ¼, s ½ of nw ¼	24	79	13	120.00	1.25	150.00
sw ¼ of sw ¼	31	79	13	45.96	1.25	57.45
sw ¼ of se ¼	7	80	13	40.00	1.25	50.00
nw ¼ of se ¼	13	80	13	40.00	1.25	50.00
sw ¼ of se ¼	14	80	13	40.00	1.25	50.00
nw ¼ of ne ¼	17	80	13	40.00	1.25	50.00
ne ¼ of ne ¼, se ¼ of sw ¼	18	80	13	80.00	1.25	100.00

TABLE No. 25—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
POWESHIEK COUNTY—CONTINUED.		N.	W.			
nw ¼ of ne ¼, se ¼ of ne ¼, nw ¼ of nw ¼	22	80	13	120.00	$ 1.25	$ 150.00
s ½ of nw ¼	23	80	13	80.00	1.25	100.00
se ¼ of se ¼	3	81	13	40.00	1.25	50.00
nw ¼ of nw ¼	6	81	13	44.17	1.25	55.21
se ¼ of nw ¼, ne ¼ of se ¼	7	81	13	80.00	1.25	100.00
s ½ of sw ¼	9	81	13	80.00	1.25	100.00
ne ¼ of nw ¼	10	81	13	40.00	1.25	50.00
se ¼ of ne ¼	29	78	14	40.00	1.25	50.00
nw ¼ of sw ¼	35	78	14	40.00	1.25	50.00
se ¼ of ne ¼	7	80	14	40.00	1.25	50.00
n ½ of se ¼	9	80	14	80.00	1.25	100.00
ne ¼ of ne ¼	13	80	14	40.00	1.25	50.00
ne ¼ of nw ¼	15	80	14	40.00	1.25	50.00
ne ¼ of nw ¼	24	80	14	40.00	1.25	50.00
ne ¼ of nw ¼	28	80	14	40.00	1.25	50.00
ne ¼ of nw ¼	1	81	14	39.52	1.25	49.40
s ½ of ne ¼	14	81	14	80.00	1.25	100.00
sw ¼ of sw ¼	7	78	15	34.79	1.25	43.48
ne ¼ of se ¼	15	78	15	40.00	1.25	50.00
se ¼ of nw ¼, ne ¼ of sw ¼	19	78	15	80.00	1.25	100.00
ne ¼ of nw ¼	30	78	15	40.00	1.25	50.00
ne ¼ of sw ¼	4	80	15	40.00	1.25	50.00
sw ¼ of ne ¼, ne ¼ of se ¼	5	80	15	80.00	1.25	100.00
se ¼ of se ¼	25	80	15	40.00	1.25	50.00
sw ¼ of se ¼	18	81	15	40.00	1.25	50.00
se ¼ of sw ¼	22	81	15	40.00	1.25	50.00
ne ¼ of sw ¼, s ½ of se ¼	31	81	15	120.00	1.25	150.00
lot 7	3	78	16	40.00	1.25	50.00
lots 7 and 11, e ½ of sw ¼	4	78	16	160.00	1.25	200.00
lots 3, 7 and 9	6	78	16	143.36	1.25	179.20
se ¼ of sw ¼	7	78	16	40.00	1.25	50.00
w ½ of sw ¼	8	78	16	80.00	1.25	100.00
nw ¼ of ne ¼	9	78	16	40.00	1.25	50.00
sw ¼ of sw ¼	10	78	16	40.00	1.25	50.00
se ¼ of ne ¼, sw ¼ of nw ¼	12	78	16	80.00	1.25	100.00
ne ¼ of sw ¼, sw ¼ of se ¼	15	78	16	80.00	1.25	100.00
sw ¼ of nw ¼	17	78	16	40.00	1.25	50.00
ne ¼ of sw ¼, sw ¼ of nw ¼	18	78	16	69.29	1.25	86.61
sw ¼ of ne ¼, ne ¼ of nw ¼	20	78	16	80.00	1.25	100.00
se ¼ of ne ¼, ne ¼ of se ¼	22	78	16	80.00	1.25	100.00
se ¼ of ne ¼, se ¼ of nw ¼, ne ¼ of sw ¼	27	78	16	120.00	1.25	150.00
nw ¼ of se ¼, ne ¼ of nw ¼, sw ¼ of nw ¼	28	78	16	120.00	1.25	150.00
ne ¼ of nw ¼	35	78	16	40.00	1.25	50.00
nw ¼ of sw ¼	36	78	16	40.00	1.25	50.00
se ¼ of nw ¼	1	79	16	40.00	1.25	50.00
ne ¼ of nw ¼	31	79	16	40.00	1.25	50.00
sw ¼ of se ¼	13	81	16	40.00	1.25	50.00
nw ¼ of nw ¼	14	81	16	40.00	1.25	50.00
se ¼ of sw ¼, se ¼ of se ¼	21	81	16	80.00	1.25	100.00
ne ¼ of sw ¼, sw ¼ of se ¼	26	81	16	80.00	1.25	100.00
ne ¼ of ne ¼	28	81	16	40.00	1.25	50.00
Total				4,457.09		$5,571.35
WAPELLO COUNTY—APPROVED MAY 14, 1900.						
sw ¼ of ne ¼, nw ¼ of se ¼	4	72	12	80.00	1.25	100.00
nw ¼ of sw ¼	20	73	12	40.00	1.25	50.00
ne ¼ of ne ¼, nw ¼ of se ¼	31	73	12	80.00	1.25	100.00
sw ¼ of sw ¼	3	73	13	40.00	1.25	50.00
nw ¼ of nw ¼, nw ¼ of ne ¼	5	73	13	68.94	1.25	86.17
ne ¼ of ne ¼	6	73	13	34.08	1.25	42.60
ne ¼ of se ¼	14	73	13	40.00	1.25	50.00
nw ¼ of ne ¼, s ½ of ne ¼	18	73	13	120.00	1.25	150.00
se ¼ of nw ¼	20	73	13	40.00	1.25	50.00
sw ¼ of sw ¼	26	73	13	40.00	1.25	50.00
nw ¼ of nw ¼	21	71	14	40.00	1.25	50.00
se ¼ of se ¼	22	71	14	40.00	1.25	50.00
nw ¼ of ne ¼	2	73	14	32.35	1.25	40.43
Total				695.37		$ 869.20

TABLE No. 25.—Continued.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
WEBSTER COUNTY—APPROVED MAY 22, 1901.						
		N.	W.			
e ½ of nw ¼	6	86	27	76.44	$ 1.25	$ 95.55
se ¼ of se ¼	8	86	27	40.00	1.25	50.00
sw ¼ of se ¼	28	86	27	40.00	1.25	50.00
w½ of nw ¼	30	86	27	76.74	1.25	95.93
se ¼ of nw ¼	28	89	27	40.00	1.25	50.00
ne ¼ of sw ¼	30	89	27	40.00	1.25	50.00
se ¼ of ne ¼	23	90	27	40.00	1.25	50.00
n ½ of se ¼ and sw ¼ of sw ¼	36	86	28	120.00	1.25	150.00
e ½ of ne ¼	24	88	28	80.00	1.25	100.00
nw¼ of sw frl¼	30	88	28	34.91	1.25	43.63
se ¼ of se ¼	32	88	28	40.00	1.25	50.00
se ¼ of se ¼	10	89	28	40.00	1.25	50.00
se ¼ of se ¼	10	90	28	40.00	1.25	50.00
nw ¼ of ne frl ¼	2	87	29	45.88	1.25	57.35
nw ¼ of sw ¼	27	87	29	40.00	1.25	50.00
sw ¼ of se ¼	14	88	29	40.00	1.25	50.00
ne ¼ of ne ¼	22	88	29	40.00	1.25	50.00
w½ of nw ¼	6	88	30	87.54	1.25	109.42
Total			..	961.51	.....	$1,202.25
WEBSTER COUNTY—APPROVED JUNE 5, 1901.						
sw ¼ of nw ¼	8	86	27	40.00	1.25	50.00
ne ¼ of sw ¼	8	86	27	40.00	1.25	50.00
se ¼ of se ¼	12	86	27	40.00	1.25	50.00
se ¼ of nw ¼	26	86	27	40.00	1.25	50.00
nw ¼ of se ¼	26	86	27	40.00	1.25	50.00
nw ¼ of ne ¼	30	86	27	40.00	1.25	50.00
nw ¼ of nw ¼	1	88	27	50.48	1.55	78.24
sw ¼ of nw ¼	2	88	27	40.00	1.20	51.60
se ¼ of sw ¼	2	88	27	40.00	2.25	90.00
w ½ of sw ¼	2	88	27	80.00	1.20	100.80
ne ¼ of se ¼	2	88	27	40.00	1.30	52.00
s ½ of se ¼	2	88	27	80.00	1.30	104.00
e ½ of ne ¼	3	88	27	91.29	1.45	132.37
se ¼ of nw ¼	3	88	27	40.00	1.25	50.00
ne ¼ of sw ¼	3	88	27	40.00	1.25	50.00
ne ¼ of se ¼	3	88	27	40.00	1.36	54.40
s ½ of se ¼	3	88	27	80.00	1.36	108.80
s ½ of ne ¼	4	88	27	80.00	1.25	100.00
ne ¼ of nw ¼	4	88	27	53.14	1.25	66.42
n ½ of nw ¼	8	88	27	80.00	1.25	100.00
n ½ of ne ¼	10	88	27	80.00	1.25	100.00
sw ¼ of ne ¼	10	88	27	40.00	1.25	50.00
s ½ of sw ¼	10	88	27	80.00	1.25	100.00
n ½ of nw ¼	10	88	27	80.00	1.25	100.00
se ¼ of se ¼	10	88	27	40.00	1.25	50.00
nw ¼ of se ¼	10	88	27	40.00	1.25	50.00
nw ¼ of ne ¼	11	88	27	40.00	1.25	50.00
nw ¼ of sw ¼	11	88	27	40.00	1.25	50.00
se ¼ of ne ¼	18	88	27	40.00	1.25	50.00
sw ¼ of ne ¼	18	88	27	40.00	1.25	50.00
nw ¼ of se ¼	22	88	27	40.00	1.25	50.00
ne ¼ of ne ¼	26	88	27	40.00	1.25	50.00
sw ¼ of ne ½	26	88	27	40.00	1.25	50.00
ne ¼ of sw ¼	26	88	27	40.00	1.25	50.00
ne ¼ of ne ½	30	88	27	40.00	1.25	50.00
se ¼ of ne ¼	30	88	27	40.00	1.25	50.00
se ¼ of se ¼	1	89	27	40.00	1.20	50.40
sw ¼ of sw ¼	1	89	27	40.00	1.25	50.00
sw ¼ of nw ¼	6	89	27	47.60	1.25	59.50
ne ¼ of ne ¼	7	89	27	40.00	1.26	50.40
sw ¼ of sw ¼	8	89	27	40.00	1.26	50.40
ne ¼ of ne ¼	10	89	27	40.00	1.26	50.40
ne ¼ of ne ¼	11	89	27	40.00	1.25	50.00
nw ¼ of se ¼	18	89	27	40.00	1.26	50.40
nw ¼ of ne ¼	22	89	27	40.00	1.26	50.40
se ¼ of ne ¼	22	89	27	40.00	1.26	50.40
nw ¼ of se ¼	22	89	27	40.00	1.26	50.40
sw ¼ of ne ¼	25	89	27	40.00	1.25	50.00
e ½ of nw ¼	25	89	27	80.00	1.25	100.00
nw ¼ of nw ¼	30	89	27	45.05	1.25	56.31

TABLE No. 25—Continued.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
WEBSTER COUNTY—CONTINUED.		N.	W.			
se ¼ of nw ¼	30	89	27	40.00	$ 1.25	$ 50.00
n ½ of ne ¼	32	89	27	80.00	1.26	100.80
sw ¼ of nw ¼	32	89	27	40 00	1.26	50.40
se ¼ of ne ¼	36	89	27	40.00	1.26	50.40
sw ¼ of ne ¼	36	89	27	40.00	1.25	50.00
ne ¼ of nw ¼	36	89	27	40.00	1.25	50.00
se ¼ of nw ¼	36	89	27	40.00	1.25	50.00
se ¼ of ne ¼	2	90	27	40.00	1.25	50.00
sw ¼ of nw ¼	14	90	27	40.00	1.25	50.00
w ½ of sw ¼	14	90	27	80 00	1 25	100.00
sw ¼ of sw ¼	23	90	27	40.00	1.25	50 00
re ¼ of ne ¼	25	00	27	40.00	1.25	50.00
ne ¼ of sw ¼	15	86	28	40.00	1.25	50.00
sw ¼ of se ¼	22	86	28	40.00	1.25	50 00
se ¼	24	86	28	100.00	1.25	200.00
nw ¼ of sw ¼	24	86	28	40.00	1.25	50.00
se ¼ of sw ¼	24	86	28	40 00	1 25	50.00
n ½ of ne ¼	26	86	28	80 00	1 25	100.00
sw ¼ of nw ¼	6	87	28	34.85	1 25	43.56
se ¼ of ne ¼	8	87	28	40 00	1.25	50 00
ne ¼ of sw ¼	28	87	28	40.00	1.25	50.00
nw ¼ of se ¼	34	87	28	40 00	1.25	50 00
s ½ of se ¼	34	87	28	80.00	1.25	100.00
sw ¼	34	87	28	160 00	1.25	200.00
sw ¼ of ne ¼	2	88	28	40.00	1.25	50 00
sw ¼ of se ¼	2	88	28	40.00	1 25	50.00
sw ¼ of ne ¼	4	88	28	40 00	1.25	50.00
ne ¼ of nw ¼	4	88	28	60.03	1.25	75 04
nw ¼ of nw ¼	4	88	28	60.01	1.25	75.01
nw ¼ of se ¼	12	88	28	40.00	1.25	50.00
ne ¼ of ne ¼	30	88	28	40 00	1.25	50.00
sw ¼ of ne ¼	30	88	28	40.00	1.25	50 00
ne ¼ of sw ¼	30	88	28	40.00	1 25	50.00
nw ¼ of se ¼	30	88	28	40 00	1.26	50.40
sw ¼ of se ¼	32	88	28	40 00	1 25	50.00
se ¼ of se ¼	2	89	28	40 00	1.25	50 00
ne ¼ of nw ¼	8	89	28	40 00	1.25	50.00
sw ¼ of se ¼	8	89	28	40 00	1.25	50.00
nw ¼ of ne ¼	10	89	28	40.00	1.25	50.00
nw ¼ of se ¼	10	89	28	40.00	1.25	50.00
ne ¼ of sw ¼	10	89	28	40.00	1.25	50.00
s ½ of sw ¼	10	89	28	80 00	1.25	100 00
sw ¼ of nw ¼	12	89	28	40.00	1.25	50 00
w ½ of sw ¼	12	89	28	80.00	1.25	100.00
se ¼ of ne ¼	14	89	28	40.00	1.25	50.00
sw ¼ of se ¼	14	89	28	40 00	1.25	50.00
nw ¼ of ne ¼	20	89	28	40.00	1.25	50.00
ne ¼ of se ¼	20	89	28	40.00	1.25	50.00
nw ¼ of se ¼	20	89	28	40 00	1.25	50 00
nw ¼ of nw ¼	22	89	28	40.00	1.25	50.00
s ½ of nw ¼	22	89	28	80.00	1.25	100 00
se ¼ of sw ¼	22	89	28	40.00	1.25	50.00
e ½ of se ¼	24	89	28	80.00	1 25	100.00
ne ¼ of ne ¼	26	89	28	40.00	1.25	50.00
nw ¼ of nw ¼	26	89	28	40.00	1.25	50.00
nw ¼ of se ¼	28	89	28	40.00	1.25	50.00
nw ¼ of se ¼	34	89	28	40.00	1 25	50.00
ne ¼ of sw ¼	34	89	28	40.0	1.25	50.00
sw ¼ of sw ¼	34	89	28	40.00	1.25	50.00
e ½ of ne ¼	4	90	28	79.68	1.71	136.25
ne ¼ of nw ¼	4	90	28	39.98	1.25	49.97
e ½ of sw ¼	4	90	28	80.00	1.25	100.00
se ¼ of ne ¼	8	90	28	40.00	1.25	50.00
s ½ of nw ¼	8	90	28	80.00	1.25	100 00
w ½ of se ¼	8	90	28	80.00	1.25	100.00
nw ¼ of sw ¼	8	90	28	40.00	1.25	50.00
sw ¼ of nw ¼	10	90	28	40.00	1.26	50.40
ne ¼ of sw ¼	10	90	28	40.00	1.26	50.40
se ¼ of ne ¼	18	90	28	40.00	1.25	50.00
s ½ of ne ¼	20	90	28	80 00	1.25	100.00
nw ¼ of se ¼	20	90	28	40 00	1 25	50.00
ne ¼ of sw ¼	20	90	28	40 00	1.25	50.00

TABLE No. 25—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	Price per acre.	Amount paid.
WEBSTER COUNTY—CONTINUED.		N.	W.			
nw ¼ of ne ¼	28	90	28	40.00	$ 1.25	$ [illegible]
se ¼ of ne ¼	28	90	28	40.00	1.25	[illegible]
se ¼ of nw ¼	32	90	28	40.00	1.25	[illegible]
sw ¼ of se ¼	32	90	28	40.00	1.25	[illegible]
ne ¼ of se ¼	34	90	28	40.00	1.25	[illegible]
e ½ of sw ¼	34	90	28	80.00	1.25	100.00
sw ¼ of ne ¼	12	87	29	40.00	1.25	[illegible]
ne ¼ of sw ¼	4	88	29	40.00	1.25	[illegible]
sw ¼ of nw ¼	12	88	29	40.00	1.25	[illegible]
sw ¼ of sw ¼	36	88	29	40.00	1.25	[illegible]
nw ¼ of nw ¼	3	88	30	68.20	1.25	[illegible]
Total	...	....	....	6,630.91	.....	$ 8,426.27
WRIGHT COUNTY—APPROVED JUNE 15, 1901.						
ne ¼ of nw ¼	2	90	23	40.11	1.25	[illegible]
sw ¼ of sw ¼	2	90	23	40.00	1.25	[illegible]
sw ¼ of sw ¼	26	90	23	40.00	1.25	[illegible]
ne ¼ of ne ¼	23	91	23	40.00	1.40	[illegible]
nw ¼ of nw ¼, s ½ of nw ¼	24	91	23	120.00	1.35	[illegible]
sw ¼ of se ¼	24	91	23	40.00	1.25	[illegible]
w ½ of ne ¼	32	92	23	80.00	1.25	100.00
ne ¼ of ne ¼	1	92	24	54.00	1.25	[illegible]
se ¼ of ne ¼	1	92	24	40.00	1.25	[illegible]
se ¼ of se ¼	13	90	25	40.00	1.26	[illegible]
nw ¼ of nw ¼	24	90	25	40.00	1.27	[illegible]
nw ¼ of nw ¼	33	93	25	40.00	1.30	[illegible]
se ¼ of se ¼	6	90	26	40.00	1.25	[illegible]
se ¼ of ne ¼	18	90	26	40.00	1.26	[illegible]
nw ¼ of nw ¼	28	91	26	40.00	1.25	[illegible]
Total				734.11		$ 930.25

LANDS ON WHICH INDEMNITY CLAIM IS HELD FOR REJECTION.

TABLE No. 26.

The following is a list of lands claimed as swamp and overflowed in the several counties therein named, upon which the claims for indemnity, under acts of congress of March 2, 1855, and March 3, 1857, are rejected, or held for rejection by the commissioner of the general land office. The list is copied from notices received from the commissioner during the last two years; the quantities were not carried out in the notices.

PARTS OF SECTION.	Section.	Town.	Range.
BREMER COUNTY		N.	W.
sw ¼ of se ¼	23	92	11
se ¼ of nw ¼	32	93	11
sw ¼ of sw ¼	1	91	12
sw ¼ of sw ¼	12	91	12
ne ¼ of sw ¼	4	93	12
sw ¼ of sw ¼	13	93	12
nw ¼ of ne ¼	14	92	13
ne ¼ of se ¼	24	92	13
sw ¼ of nw ¼	29	92	13

TABLE No. 26—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.
CLINTON COUNTY.		N.	E.
sw ¼ of ne ¼	2	81	1
ne ¼ of se ¼, se ¼ of sw ¼, ne ¼	11	81	1
e ½ of nw ¼, sw ¼ of nw ¼	12	81	1
n ½ of sw ¼, sw ¼ of nw ¼	13	81	1
ne ¼ of nw ¼, e ½ of ne ¼, s ½ of se ¼	14	81	1
e ½ of sw ¼, nw ¼ of sw ¼	23	81	1
se ¼ of sw ¼, n ½ of se ¼, sw ¼ of se ¼	23	81	2
nw ¼ of nw ¼	26	81	2
w ½ of sw ¼	29	81	2
sw ¼ of nw ¼	32	81	2
nw ¼ of sw ¼	21	82	2
sw ¼ of nw ¼, se ¼ of se ¼	29	82	2
s ½ of se ¼	33	81	3
se ¼ of ne ¼, nw ¼ of ne ¼, n ½ of nw ¼	5	81	4
n ½ of ne ¼	6	81	4
se ¼ of ne ¼	31	81	4
lots 2 and 3, se ¼ of se ¼	32	81	4
lot 2	33	81	4
lot 1	34	81	4
nw ¼ of ne ¼, se ¼	31	82	4
se ¼	8	81	5
sw ¼	9	81	5
w ½ of sw ¼	14	81	5
sw ¼ of ne ¼	30	81	5
se ¼ of sw ¼, n ½ of nw ¼	15	82	5
sw ¼	27	82	5
e ½ of se ¼, nw ¼ of se ¼	20	83	5
w ½ of sw ¼	28	83	5
s ½ of ne ¼, se ¼, se ¼ of sw ¼	29	83	5
e ½ of ne ¼, nw ¼ of ne ¼, nw ¼ of se ¼	32	83	5
HARDIN COUNTY		N.	W.
ne ¼ of sw ¼	30	89	19
n frl ½ of sw ¼	6	86	20
n frl ½ of nw ¼	6	88	20
sw ¼ of se ¼	4	89	20
ne ¼ of sw ¼	5	89	20
sw ¼ of ne ¼	7	89	21
nw ¼ of ne ¼	10	89	21
e ½ of se ¼	4	88	22
ne ¼ of se	10	88	22
sw ¼ of ne ¼	11	88	22
ne ¼ of sw ¼, se ¼ of nw ¼	1	89	22
se ¼ of nw ¼, ne ¼ of sw ¼, se ¼ of se ¼	3	89	22
se ¼ of sw ¼	12	89	22
sw ¼ of ne ¼, nw ¼ of se ¼	14	89	22
ne ¼ of ne ¼	33	89	22
HUMBOLDT COUNTY.			
w ½ of nw ¼	34	91	28
nw ¼ of ne ¼, sw ¼ of nw ¼	12	92	28
se ¼ of nw ¼, ne ¼ of sw ¼	26	92	28
se ¼ of sw ¼	34	92	28
KEOKUK COUNTY.			
sw ¼ of nw ¼	22	75	11
MONROE COUNTY.			
se ¼ of se ¼	31	71	17
se ¼ of sw ¼	5	71	18
sw ¼ of se ¼	6	71	18
ne ¼ of nw ¼, nw ¼ of ne ¼	7	71	18
n ½ of nw ¼, nw ¼ of ne ¼	8	71	18
e ½ of nw ¼	9	71	18
s ½ of nw ¼	26	72	18
se ¼ of ne ¼	19	73	18
ne ¼ of nw ¼	20	73	18
nw ¼ of ne ¼	30	73	18
sw ¼ of se ¼	1	71	19
se ¼ of sw ¼	4	71	19
se ¼ of nw ¼, sw ¼ of ne ¼	6	71	19

TABLE No. 26—Continued.

Parts of Section.	Section.	Town.	Range.
MONROE COUNTY—CONTINUED.		N.	W.
sw ¼ of ne ¼	11	71	19
n ½ of se ¼	22	71	19
nw ¼ of sw ¼	23	71	19
e ½ of ne ¼	33	71	19
sw ¼ of sw ¼	36	71	19
MUSCATINE COUNTY.		N.	E.
sw ¼ of ne ¼, se ¼ of nw ¼	36	78	1
		N.	W.
sw ¼ of nw ¼	7	78	1
lot 3	7	78	1
ne ¼ of ne ¼	13	78	2
nw ¼ of nw ¼	19	78	2
sw ¼ of nw ¼	13	78	3
nw ¼ of sw ¼, se ¼ of nw ¼	14	78	3
n ½ of ne ¼, se ¼ of ne ¼	24	78	3
sw ¼ of sw ¼	25	78	3
lot 2	35	78	3
ne ¼ of sw ¼, s ½ of sw ¼	4	77	3
sw ¼ of se ¼, se ¼ of sw ¼	5	77	3
ne ¼ of ne ¼	9	77	3
e ½ of ne ¼, e ½ of se ¼	11	77	3
ne ¼ of sw ¼, s ½ of sw ¼, nw ¼ of se ¼	12	77	3
se ¼ of ne ¼	17	77	3
sw ¼ of ne ¼, s ½ of sw ¼, n ½ of se ¼, sw ¼ of se ¼	31	77	3
w ½ of nw ¼, nw ¼ of se ¼, e ½ of sw ¼	19	77	3
e ½ of ne ¼, n ½ of nw	20	77	3
w ½ of nw ¼	21	77	3
sw ¼ of ne ¼, s ½ of nw ¼, n ½ of sw ¼, se ¼ of sw ¼	23	77	3
ne ¼ of ne ¼	24	77	3
nw ¼ of ne ¼	3	76	4
w ½ of sw ¼, nw ¼ of nw ¼	5	76	4
e ½ of ne ¼, nw ¼, sw ¼	6	76	4
ne ¼ of nw ¼, w ½ of sw ¼	7	76	4
se ¼ of ne ¼, e ½ of se ¼	20	76	4
nw ¼ of se ¼	8	77	4
nw ¼ of nw ¼	9	77	4
nw ¼	15	77	4
nw ¼ of ne ¼, nw ¼ of nw ¼, s ½ of nw	17	77	4
e ½ of ne ¼	19	77	4
ne ¼	28	77	4
w ½ of se ¼	31	77	4
ne ¼ of sw ¼, nw ¼ of se ¼	34	77	4
sw ¼ of se ¼, nw ¼ of nw ¼	35	77	4
sw ¼ of sw ¼, sw ¼ of se ¼	36	77	4
se ¼ of ne ¼, e ½ of se ¼	24	76	4
ne ¼, se ¼ of se ¼	25	76	4
se ¼ of sw ¼	29	76	4
nw ¼ of se ¼, se ¼ of se ¼	30	76	4
ne ¼ of ne ¼, s ½ of ne ¼	32	76	4
sw ¼ of nw ¼, sw ¼	33	76	4
SCOTT COUNTY.		N.	E.
ne ¼ of se ¼, se ¼ of sw ¼	1	80	1
sw ¼ of sw ¼	1	80	2
se ¼ of sw ¼	2	80	2
se ¼	3	80	2
se ¼ of nw ¼, n frl ½ of se ¼, s ½ of ne ¼	6	80	2
lots 1, 7, 8 and 9	8	80	2
nw ¼ of ne ¼, e ½ of nw ¼	10	80	2
ne ¼ of sw ¼	11	80	2
nw frl ¼	12	80	2
n ½ of nw ¼	14	80	2
nw ¼ of ne ¼	22	80	2
s ½ of ne ¼	33	80	2
lots 2 and 3	1	80	3
lot 3	2	80	3
lots 1 and 2	3	80	3
lots 1, 2 and 4, n ½ of nw ¼, se ¼ of nw ¼	4	80	3
lots 1, 2, 3, 4, 5 and 6	5	80	3

TABLE No. 26.—Continued.

PARTS OF SECTION.	Section.	Town.	Range.
SCOTT COUNTY—CONTINUED.		N.	E.
sw ¼ of ne ¼, se ¼ of nw ¼, nw ¼ of se ¼	6	80	3
lots 5 and 6	6	80	3
lots 1 and 3, se ¼ of nw ¼	1	80	4
lots 1 and 2	2	80	4
n ½ of nw ¼	3	80	4
lot n of r	5	80	4
lot n of r	6	80	4
s ½ of se ¼, s ½ of sw ¼	8	80	5
s ½ of sw ¼	9	80	5
s ½ of sw ¼	10	80	5
part of island in e ½	12	80	5
lot 2, se ¼ of sw ¼	14	80	5
lots 3 and 5	15	80	5
lots 1 and 2	17	80	5
lots 2 and 3	18	80	5
TAYLOR COUNTY.		N.	W.
nw ¼ of nw ¼	18	69	34
WAYNE COUNTY.			
nw ¼ of nw ¼	6	68	20
se ¼ of se ¼	7	68	20
se ¼ of se ¼	9	68	20
sw ¼ of sw ¼, ne ¼ of sw ¼, w ½ of se ¼	14	68	20
s ½ of se ¼, n ½ of sw ¼, s ½ of nw ¼, nw ¼ of nw ¼, nw ¼ of se ¼	15	68	20
n ½ of ne ¼, sw ¼ of nw ¼, w ½ of sw ¼	18	68	20
ne ¼ of nw ¼, s ½ of nw ¼	19	68	20
s ½ of ne ¼ nw ¼ of nw ¼, s ½ of nw ¼, ne ¼ of sw ¼	20	68	20
sw ¼ of nw ¼	21	68	20
e ½ of ne ¼, e ½ of se ¼	22	68	20
ne ¼ of ne ¼	23	68	20
nw ¼ of nw ¼, se ¼ of nw ¼	24	68	20
ne ¼ of ne ¼, s ½ of ne ¼, ne ¼ of sw ¼	27	68	20
se ¼ of sw ¼	2	69	20
n ½ of se ¼	5	69	20
nw ¼ of sw ¼	9	69	20
nw ¼ of ne ¼	15	69	20
e ½ of sw ¼, se ¼ of nw ¼	19	69	20
se ¼ of se ¼	28	69	20
ne ¼ of nw ¼	33	69	20
ne ¼ of ne ¼	34	69	20
se ¼ of ne ¼	13	68	21
sw ¼ of se ¼, sw ¼ of ne ¼	1	69	21
s ½ of nw ¼, ne ¼ of sw ¼	3	69	21
se ¼ of ne ¼	4	69	21
se ¼ of nw ¼	5	69	21
ne ¼ of ne ¼	6	69	21
ne ¼ of ne ¼, nw ¼ of sw ¼, sw ¼ of se ¼	12	69	21
w ½ of ne ¼, nw ¼ of se ¼	13	69	21
e ½ of se ¼, sw ¼ of ne ¼	24	69	21
se ¼ of nw ¼	25	69	21
sw ¼ of sw ¼	27	69	21
nw ¼ of ne ¼, n ½ of nw ¼	34	69	21
se ¼ of se ¼	31	70	21
sw ¼ of sw ¼	32	70	21
sw ¼ of sw ¼	33	70	21
w ½ of se ¼	1	67	22
e ½ of ne ¼, e ½ of se ¼	12	67	22
w ½ of ne ¼	13	67	22
sw ¼ of ne ¼	24	67	22
ne ¼, sw ¼	18	68	22
e ½ of sw ¼	20	68	22
sw ¼ of nw ¼	9	69	22
e ½ of ne ¼, ne ¼ of se ¼	21	70	22
n ½ of ne ¼	27	70	22
n ½ of se ¼	28	70	22
s ½ of se ¼, ne ¼ of se ¼	21	68	23
sw ¼ of sw ¼	22	68	23
n ½ of ne ¼, w ½ of sw ¼	28	68	23
w ½ of nw ¼	33	68	23
ne ¼	10	70	23

TABLE No. 26.—Continued.

Parts of Section.	Section.	Town. N.	Range. W.
WAYNE COUNTY—CONTINUED.			
e ½ of ne ¼	21	70	23
sw ¼ of nw ¼	22	70	23
sw ¼ of nw ¼, nw ¼ of sw ¼	27	70	23
nw ¼ of se ¼, ne ¼ of sw ¼	30	70	23
ne ¼ of ne ¼	36	70	23
WRIGHT COUNTY—LIST 1.			
sw ¼ of ne ¼	27	90	23
ne ¼ of sw ¼	14	91	23
nw ¼ of ne ¼	35	91	23
ne ¼ of sw ¼	30	92	23
ne ¼ of ne ¼	36	93	23
sw ¼ of sw ¼	2	93	24
sw ¼ of se ¼	13	93	24
sw ¼ of se ¼	31	93	25
ne ¼ of nw ¼, ne ¼ of sw ¼, se ¼ of se ¼	24	90	20
se ¼ of ne ¼	9	92	20
nw ¼ of se ¼	10	92	26
se ¼ of ne ¼	28	92	26
se ¼ of se ¼	35	92	26
WRIGHT COUNTY—LIST 2.			
se ¼ of nw ¼	1	90	23
w ½ of nw ¼, ne ¼ of sw ¼	2	90	23
se ¼ of sw ¼, e ½ of se ¼	13	90	23
ne ¼ of ne ¼, s ½ of ne ¼	25	90	23
sw ¼ of nw ¼, se ¼ of sw ¼	26	90	23
nw ¼ of nw ¼, e ½ of sw ¼, e ½ of se ¼	27	90	23
ne ¼ of ne ¼, sw ¼ of ne ¼, n ½ of sw ¼, sw ¼ of sw ¼	34	90	23
w ½ of sw ¼	36	90	23
n ½ of ne ¼, n ½ of nw ¼	2	91	23
ne ¼ of ne ¼, nw ¼, ne ¼ of sw ¼	3	91	23
n ½ of sw ¼	4	91	23
se ¼ of nw ¼	7	91	23
ne ¼ of ne ¼	9	91	23
w ½ of se ¼	10	91	23
nw ¼ of nw ¼, sw ¼ of sw ¼	13	91	23
nw ¼ of sw ¼, se ¼ of sw ¼	14	91	23
sw ¼ of ne ¼, sw ¼ of se ¼	18	91	23
ne ¼ of ne ¼, se ¼ of sw ¼	24	91	23
e ½ of ne ¼	28	91	23
ne ¼ of sw ¼, se ¼ of se ¼	30	91	23
nw ¼ of ne ¼, s ½ of ne ¼	3	92	23
nw ¼ of ne ¼, ne ¼ of nw ¼	4	92	23
nw ¼ of ne ¼	5	92	23
e ½ of nw ¼	6	92	23
sw ¼ of nw ¼	22	92	23
w ½ of ne ¼, n ½ of nw ¼, sw ¼ of nw ¼	25	92	23
nw ¼ of sw ¼, s ½ of sw ¼	28	92	23
ne ¼ of nw ¼	27	92	23
ne ¼ of nw ¼, w ½ of nw ¼	28	92	23
s ½ of sw ¼, ne ¼ of se ¼, sw ¼ of se ¼	29	92	23
e ½ of ne ¼	32	92	23
se ¼ of se ¼	35	92	23
w ½ of nw ¼	4	93	23
n ½ of se, sw ¼ of se ¼	5	93	23
ne ¼ of ne ¼, sw ¼ of ne ¼, sw ¼ of sw ¼, ne ¼ of sw ¼	6	93	23
nw ¼ of nw ¼, se ¼ of nw ¼, s ½ of sw ¼	7	93	23
sw ¼ of nw ¼	12	93	23
sw ¼ of ne ¼	13	93	23
n ½ of ne ¼, w ½ of nw ¼, ne ¼ of se ¼	17	93	23
nw ¼ of nw ¼	18	93	23
ne ¼ of nw ¼, sw ¼ of nw ¼, n ½ of sw ¼	19	93	23
n ½ of ne ¼, sw ¼ of ne ¼, e ½ of sw ¼, sw ¼ of se ¼	20	93	23
nw ¼ of ne ¼	23	93	23
se ¼ of ne ¼, ne ¼ of nw ¼, se ¼	24	93	23
s ½ of nw ¼, sw ¼ of sw ¼	25	93	23
e ½ of nw ¼	26	93	23
sw ¼ of ne ¼	27	93	23
ne ¼ of ne ¼	29	93	23
sw ¼ of sw ¼	30	93	23
se ¼ of se ¼, se ¼ of nw ¼, s ½ of ne ¼	31	93	23

TABLE No. 26.—CONTINUED.

PARTS OF SECTION.	Section.	Town.	Range.
WRIGHT COUNTY—CONTINUED.		N.	W.
sw ¼ of nw ¼, w½ of se ¼	32	93	23
sw ¼ of sw ¼	33	93	23
w ½ of nw ¼	34	93	23
sw ¼ of ne ¼, ne ¼ of se ¼	36	93	23
w ½ of ne ¼, se ¼ of sw ¼, nw ¼ of se ¼	1	92	24
ne ¼ of se ¼	11	92	24
w ½ of nw ¼	12	92	24
se ¼ of nw ¼	14	92	24
ne ¼	22	92	24
s ½ of se ¼	24	92	24
ne ¼ of ne ¼, ne ¼ of se ¼	27	92	24
sw ¼ of nw ¼, se ¼ of sw ¼, s ½ of se ¼	2	93	24
nw ¼ of se ¼	3	93	24
w ½ of se ¼	4	93	24
w ½ of ne ¼, ne ¼ of sw ¼, sw ¼ of sw ¼	12	93	24
w ½ of nw ¼, ne ¼ of sw ¼	13	93	24
nw ¼ of se ¼	22	93	24
e ½ of nw ¼	23	93	24
se ¼ of sw ¼	25	93	24
s ½ of sw ¼, sw ¼ of se ¼	26	93	24
e ½ of sw ¼, w ½ of se ¼	27	93	24
se ¼ of se ¼	33	93	24
ne ¼ of nw ¼, sw ¼ of nw ¼, ne ¼ of sw ¼, s ½ of sw ¼	34	93	24
n ½ of nw ¼	35	93	24
ne ¼ of ne ¼, s ½ of ne ¼, n ½ of se ¼	36	93	24
se ¼ of ne ¼, ne ¼ se ¼	5	90	25
sw ¼ of sw ¼	8	90	25
nw ¼ of ne ¼, s ½ of ne ¼, n ½ of se ¼	13	90	25
ne ¼ of sw ¼, sw ¼ of sw ¼	17	90	25
nw ¼ of se ¼	18	90	25
ne ¼ of sw ¼	24	90	25
w ½ of se ¼	26	90	25
s ½ of ne ¼, n ½ of se ¼	27	90	25
ne ¼ of sw ¼	30	90	25
sw ¼ of nw ¼	31	90	25
n ½ of sw ¼, s½ of sw ¼, nw ¼ of se ¼	32	90	25
ne ¼ of sw ¼, w½ of se ¼	33	90	25
s ½ of ne ¼, nw ¼ of se ¼	34	90	25
sw ¼ o ne ¼, se ¼ of sw ¼, sw ¼ of se ¼	35	90	25
nw ¼ of se ¼, s½ of se ¼, s ½ of sw ¼, ne ¼ of sw ¼	36	90	25
nw ¼ of ne ¼, se¼ of ne ¼, w ½ of nw ¼	35	91	25
n ½ of se¼, sw ¼ of se ¼	4	93	25
ne ¼ of sw ¼, nw ¼ of se ¼, se ¼ of se ¼	5	93	25
se ¼ of nw ¼, nw ¼ of nw ¼, ne ¼ of sw ¼, ne ¼ of se ¼, sw ¼ of se ¼	30	93	25
w ½ of ne ¼, ne ¼ of nw ¼, s ½ of nw ¼, s ½ of sw ¼, ne ¼ of sw ¼, n ½ of se¼	31	93	25
n ½ of ne ¼, sw ¼ of ne ¼, e ½ of nw ¼, ne ¼ of sw ¼, sw ¼ of sw ¼, n ½ of se ¼, sw ¼ of se ¼	32	93	25
s ½ of sw¼	36	93	25
e ½ of ne ¼, n ½ of sw ¼, se ¼ of sw ¼, n ½ of se ¼	3	90	26
ne ¼ of ne ¼, s ½ of ne ¼, ne ¼ of se ¼, w ½ of nw ¼ w ½ of sw ¼	4	90	26
ne ¼ of ne ¼, s ½ of ne ¼, sw ¼of nw ¼, ne ¼ of sw ¼ e ½ of se ¼	5	90	26
nw ¼ of nw ¼, s½ of nw ¼, nw ¼ of sw ¼	6	90	26
s ½ of ne ¼, nw ¼ of ne ¼, nw¼ of se ¼	7	90	26
sw ¼ of ne¼	8	90	26
ne ¼ of n w ¼, sw ¼ of sw¼	10	90	26
e ½ of sw ¼	12	90	26
e ½ of ne ¼	13	90	26
se ¼ of nw ¼, nw ¼ of sw ¼, s ½ of sw ¼	14	90	26
nw ¼ of nw ¼, ne ¼ of se ¼	15	90	26
nw ¼ of se ¼, se ¼ of se ¼	17	90	26
ne ¼ of ne ¼, w ½ of ne ¼, e ½ of nw ¼	18	90	26
nw ¼ of nw ¼, se ¼ of nw ¼	20	90	26
se ¼ of nw ¼, n ½ of sw ¼	21	90	26
nw ¼ of ne ¼, se ¼ of ne ¼	22	90	26
nw ¼ of nw ¼, w ½ of sw ¼	23	90	26
w ½ of ne ¼, s ½ of nw ¼, w ½ of sw ¼ sw ¼ of se ¼	24	90	26
ne ¼ of ne ¼, sw ¼ of ne ¼, e ½ of nw ¼, ne ¼ of se ¼	25	90	26
s ½ of nw ¼, ne ¼ of sw ¼, nw ¼ of se ¼	27	90	26
nw ¼ of ne ¼, se ¼ of se¼	28	90	26
e ½ of nw ¼, n ½ of sw ¼, sw ¼ of sw¼	29	90	26
nw ¼ of nw ¼, s ½ o sw ¼, w ½ of ¼ se ¼	31	90	26
nw ¼ of ne ¼, ne ¼ of nw ¼ n ½ of sw ¼, nw ¼ se ¼, se ¼ of se ¼	32	90	26

TABLE No. 26—Continued.

Parts of Section.	Section.	Town. N.	Range. W.
WRIGHT COUNTY—CONTINUED.			
s ½ of ne ¼, ne ¼ of se ¼ sw ¼ of se ¼	33	90	20
w ½ of ne ¼, n ½ of nw ¼, e ½ of sw ¼	34	90	20
n ½ of sw ¼	35	90	20
nw ¼ of ne ¼, se ¼ of se ¼, nw ¼ of se ¼	30	90	20
w ½ of ne ¼, nw ¼, n ½ of sw ¼, nw ¼ of se ¼	2	91	20
n ½ of ne ¼, nw ¼ of nw ¼, nw ¼ of sw ¼, w ½ of se ¼	3	91	20
w ½ of ne ¼, e ½ of nw ¼, nw ¼ of sw ¼, se ¼ of sw ¼, s ½ of se ¼	4	91	20
e ½ of ne ¼, w ½ of nw ¼, ne ¼ of se ¼	5	91	20
e ½ of se ¼	6	91	20
se ¼ of ne ¼, se ¼ of se ¼	8	91	20
ne ¼, nw ¼ of se ¼, s ½ of se ¼	9	91	20
nw ¼	15	91	20
se ¼ of ne ¼, nw ¼ of sw ¼, se ¼ of sw ¼	17	91	20
ne ¼ of ne ¼, se ¼ of nw ¼, ne ¼ of sw ¼, nw ¼ of se ¼	18	91	20
n ½ of ne ¼, sw ¼ of ne ¼, ne ¼ of nw ¼, s ½ of nw ¼	19	91	20
nw ¼ of ne ¼, n ½ of sw ¼, w ¼ of se ¼	20	91	20
ne ¼ of sw ¼	28	91	20
w ½ of nw ¼	31	91	20
sw ¼	35	91	20
ne ¼ of sw ¼, s ½ of sw ¼	36	91	20
nw ¼ of ne ¼, ne ¼ of nw ¼	3	92	20
sw ¼ of nw ¼	5	92	20
w ½ of sw ¼	6	92	20
se ¼ of se ¼	8	92	20
ne ¼ of ne ¼, sw ¼ of ne ¼, sw ¼ of nw ¼, sw ¼, nw ¼ of se ¼, s ½ of se ¼	9	92	20
sw ¼	10	92	20
ne ¼ of ne ¼, sw ¼, w ¼ of se ¼	17	92	20
ne ¼ of ne ¼	20	92	20
sw ¼ of ne ¼, nw ¼ of nw ¼, se ¼ of nw ¼, sw ¼ of sw ¼, nw ¼ of se ¼, se ¼ of se ¼	21	92	20
sw ¼ of sw ¼	22	92	20
w ½ of nw ¼, n ½ of sw ¼, se ¼ of sw ¼	27	92	20
n ½ of ne ¼, w ½ of se ¼	28	92	20
n ½ of se ¼, sw ¼ of se ¼	31	92	20
ne ¼ of ne ¼, sw ¼ of ne ¼, s ½ of nw ¼, nw ¼ of sw ¼	32	92	20
nw ¼ of ne ¼, s ½ of ne ¼, se ¼ of se ¼	33	92	20
ne ¼, w ½ of sw ¼	34	92	20
ne ¼ of se ¼	35	92	20
WRIGHT COUNTY—LIST 3.			
ne ¼ of se ¼, nw ¼ of se ¼, se ¼ of se ¼	36	90	21
ne ¼ of sw ¼	12	93	21
ne ¼ of sw ¼, nw ¼ of sw ¼	8	90	21
sw ¼ of se ¼	18	90	21
nw ¼ of ne ¼, se ¼ of ne ¼	30	93	21
ne ¼ of nw ¼, nw ¼ of nw ¼, se ¼ of sw ¼	33	93	21
se ¼ of se ¼	3	90	20
nw ¼ of ne ¼	1	90	21
ne ¼ of ne ¼, se ¼ of ne ¼	13	90	21
ne ¼ of nw ¼	32	90	21
nw ¼ of ne ¼	27	93	21
ne ¼ of nw ¼	31	93	21
ne ¼ of sw ¼	33	93	21
ne ¼ of se ¼, se ¼ of se ¼	30	90	21
se ¼ of nw ¼	33	90	21
ne ¼ of ne ¼	23	90	20
sw ¼ of ne ¼, ne ¼ of se ¼, nw ¼ of se ¼	29	90	20
nw ¼ of se ¼, sw ¼ of se ¼	30	90	20
se ¼ of ne ¼, sw ¼ of ne ¼	35	90	20

THE RAILROAD LANDS.

The railroad lands of Iowa consist of all lands granted by the various acts of congress to aid in the construction of certain railroads in the state of Iowa. All lands, which inured to the state under these grants, have been either patented or certified to the state by the proper government officials, and in turn granted to the railroads by the legislature of Iowa.

There have been so many inquiries during the past biennial term relative to the railroad grants and the disposition of the lands inuring to the state thereunder, that I have concluded to incorporate herein a complete list of all the acts of congress making the grants, and all other acts of congress relating thereto, as well as all acts of the general assembly of Iowa disposing of the lands to the railroads or relating in any manner to the railroad grants. I have also included the acts of congress and the general assembly of Iowa, granting certain lands to the Des Moines Valley railroad, formerly the Keokuk, Fort Des Moines & Minnesota railroad, although properly speaking the lands granted to said railroad come under the Des Moines River Grant.

These copies of the acts of congress and of the legislature of Iowa will be found on pages beginning with 56.

The act of congress approved March 3, 1887, authorized the secretary of the interior to adjust, in accordance with the decisions of the supreme court, each of the railroad land-grants made by congress to aid in the construction of railroads. This act provided, "if it shall appear, upon the completion of such adjustments, that lands have been from any cause heretofore erroneously certified or patented by the United States to or for the use or benefit of any company claiming by, through, or under grant from the United States, to aid in the construction of a railroad, it shall be the duty of the secretary of the interior to thereupon demand from such company a relinquishment or reconveyance to the United States of all such lands, whether within granted or indemnity limits."

In accordance with the provisions of this act, the commissioner of the general land office has been making examinations of the several railroad grants, under the direction of the secretary of the interior, with a view to the adjustment of the grants.

The following communication from the commissioner of the general land office shows the status of the railroad grants in the state of Iowa:

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
WASHINGTON, D. C., July 13, 1901.

Hon. W. B. Martin, Secretary of State, Des Moines, Iowa:

SIR: I have the honor to acknowledge receipt of your letter of July 1, 1901, asking whether there are any railroad grants in Iowa "unadjusted at

this date," and also whether there have been any adjustments of railroad grants the last two years?

Reply: The Burlington and Missouri River Railroad company's adjustment was accepted, and announced as closed by the honorable secretary of the interior's letter, to this office, February 23, 1901, and Messrs. Thompson & Slater, resident attorneys for the company, were so advised by office letter "F," February 27, 1901.

The Cedar Rapids and Missouri River Railroad (Iowa Railroad Land company, successor in interest) company's adjustment, under departmental instructions of August 4, 1899, (29 L. D., 79,) has progressed to the extent that it has been finally ascertained there will be a slight deficiency, possibly 400 acres, in satisfying the requirements of the grant.

Demand was made March 11, 1901, on P. E. Hall, Esq., president of Iowa Railroad Land company, Cedar Rapids, Iowa, for payment of government price for 2,857.63 acres, erroneously certified at various dates, on account of the grant, and confirmed to company's vendees under act March 2, 1896, (29 Stat., 42,) and on failure to respond within prescribed time the record has been certified to honorable secretary of the interior, April 10, 1901, with report.

There are no remaining unadjusted railroad grants in Iowa.

Very respectfully,

BINGER HERMANN,
Commissioner.

This report shows that the adjustment of the several railroad grants of Iowa will be completed within a short time, and also indicates that in the final adjustment the quantity of lands already conveyed to the state for railroad purposes will not be greatly increased by conveyances to be made in the future.

The following tract was approved and certified by the department of the interior, under act of June 2, 1864, directly to the Chicago, Rock Island & Pacific Railroad company, as required by said act, as the same appears by the certified copy of the original list furnished the state by the commissioner of the general land office:

TABLE No. 27.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT CO. SITUATED.	DATE OF APPROVAL.	RAILROAD LIMIT.
se ¼ of nw ¼	31	80	32	40.00	Guthrie	June 14, 1901 ...	Indemnity

The following tracts were approved and certified by the interior department, under act of June 2, 1864, directly to the Cedar Rapids & Missouri River Railroad company, as required by said act, as same appears by certified copies of the original lists furnished the state by the commissioner of the general land office:

TABLE No. 28.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT CO. SITUATED.	DATE OF APPROVAL.	RAILROAD LIMIT.
nw ¼ of sw ¼	7	82	31	44.25	Greene	June 14, 1901	Indemnity.
sw ¼ of ne ¼	11	82	31	40.00	Greene	June 14, 1901	Indemnity.
lot 3	12	82	46	45.26	Monona	June 14. 1901	Indemnity.
lot 1	30	83	45	50.60	Monona	June 14, 1901	Indemnity.
lot 2	30	83	45	57.76	Monona	June 14, 1901	Indemnity.
sw ¼ of nw ¼	31	83	31	42.27	Greene	June 14, 1901	Indemnity.
e ½ of se ¼	32	83	32	80.00	Greene	June 14, 1901	Indemnity.
se ¼ of sw ¼	1	85	30	40.00	Greene	June 14, 1901	Indemnity.
nw ¼ of ne ¼	20	85	30	40.00	Greene	June 14, 1901	Indemnity.
n ½ of nw ¼	20	85	30	80.00	Greene	June 14, 1901	Indemnity.
sw ¼ of se ¼	20	85	30	40.00	Greene	June 14. 1901	Indemnity.
ne ¼ of nw ¼	30	85	30	40.00	Greene	June 14, 1901	Indemnity.
sw ¼ of sw ¼	3	85	31	40 00	Greene	June 14. 1901	Indemnity.
sw ¼ of se ¼	9	85	31	40.00	Greene	June 14. 1901	Indemnity.
sw ¼ of sw ¼	20	87	36	40.00	Sac	June 14. 1901	Indemnity.
Total				720.14			

The following tracts were approved and patented to the state of Iowa, under act of May 12, 1864, for the benefit of the Chicago, Milwaukee & St. Paul Railroad company, and were by the state patented to said company:

TABLE No. 29.

PARTS OF SECTION.	Sec.	Town.	Range.	Acres.	IN WHAT CO. SITUATED.	DATE OF UNITED STATES PATENT.	RAILROAD LIMIT.
Lots 6, 7, 8, 9 and 10	19	97	34	154.45	Palo Alto	December 19, 1900	Primary.
se ¼ of ne ¼	19	97	34	40.00	Palo Alto	December 19, 1900	Primary.
sw ¼ of se ¼	19	97	34	40.00	Palo Alto	Deeember 19, 1900	Primary.
e ½ of se ¼	19	97	34	80.00	Palo Alto	December 19, 1900	Primary.
Lots 9, 10 and 11	29	97	34	89.20	Palo Alto	December 19, 1900	Primary.
Total		....	....	403.65			

The above lands were patented to the state of Iowa for the use of the said railroad company in accordance with the findings of a resurvey made in townships 96 and 97 north, of ranges 34 and 35. The general land office ordered these additional surveys to be made in the said townships in 1898 and detailed A. W. Barber to do the work. He made the surveys in April, 1898, and these surveys showed that certain lands had been erroneously included with Trumbull and Lost Island lakes in Clay and Palo Alto counties. When the patent was received by the governor of the state for the above tracts of land, the question arose whether or not these lands conveyed by the patent, and also the other lands included within the surveys, did not already belong to the state under the claim of the state to its right of ownership of lakes and lakebeds within its territory. The governor submitted the evidence of the original and resurvey of the lands in the said townships to the attorney general of the state of Iowa, and asked for his opinion upon this question. The following is the opinion of the attorney general in full:

To the Honorable Leslie M. Shaw, Governor of Iowa.

DES MOINES, Iowa, July 3, 1901.

SIR—I beg to report that I have made a careful examination of the evidence offered as to the original and resurvey of lands by the government in townships ninety-six (96) and ninety-seven (97), ranges thirty-four (34)

and thirty-five (35), west of the fifth principal meridian, for a resurvey of which an application was made to the commissioner of the land office, and a resurvey thereof made under the direction of the commissioner in the months of May and June, 1900, and have found the following facts, with my conclusions thereon, to-wit:

First, I find that a mistake was made in the meander lines of the original survey of said lands. These lines do not follow the shores of any body of water, and a considerable amount of dry tillable lands were excluded from the original survey by reason of such mistake. The lands thus excluded are not lakes or lake-beds, and were erroneously included with Trumbull and Lost Island lakes, and bounded by the meander lines of such survey. No reason exists why such mistake in the original survey should not be corrected, and patents to said lands be issued from the state to the parties entitled thereto. The lands for which patents are asked are not of the class claimed by the state under its rights of sovereignty in lakes and lake-beds within its territory, and a resurvey thereof, or patents issued therefor, do not conflict with the position maintained by the state as to its ownership of lakes and lake-beds, which were correctly meandered by the original government survey.

Second, I find that the Chicago, Milwaukee & St. Paul railway is entitled to the following lands, which are included within the railway grant from the general government, and were erroneously excluded from the original government survey:

Lots numbered six (6), seven (7), eight (8), nine (9) and ten (10), the southeast quarter of the northeast quarter, the southwest quarter of the southeast quarter, and the east half of the southeast quarter of section nineteen (19);

Lots numbered nine (9), ten (10) and eleven (11), in section twenty-nine (29), all in township ninety-seven (97), range thirty-four (34) west of the fifth principal meridian.

Lots five (5), six (6), seven (7) and nine (9), in section one (1);

Lots five (5) and six (6) in section 11;

Lots four (4) and five (5) in section (13), all in township ninety-six (96), range thirty-five (35), west of the fifth principal meridian.

Lots five (5) in section twenty-three (23);

Lots five (5), six (6) and seven (7) in section twenty-seven (27);

Lots seven (7) and eight (8), in section thirty-five (35), all in township ninety-seven (97), range thirty-five (35), west of the fifth principal meridian.

A patent has been issued by the government to the state for the lands in township ninety seven (97), range thirty-four (34) aforesaid, and no reason exists why the state should not at once issue its patents to the railway company for these lands.

No patent has as yet been issued by the government to the state for the lands in townships ninety-six (96) and ninety-seven (97), range thirty-five (35), and the patent from the state to the railway company should not issue until such lands are patented to the state by the government.

Third.—I find that Clay county is entitled, under the Swamp Land grant from the government, to the following described lands, which are included in such re-survey, namely:

Lots eight (8), ten (10) and eleven (11), in section one (1), the east one-

half (½) of the south-east one-fourth (¼), and lots seven (7) and eight (8) of section eleven (11), lots five (5) and six (6) of section twelve (12), lots four (4) and five (5) of section fourteen (14), all in township ninety-six (96), range thirty-five (35), west of the fifth principal meridian.

Lot eleven (11) in section twenty-five (25), lots four (4), five (5) and six (6) in section twenty-six (26), lot five (5) in section thirty-four (34) and lot six (6) in section thirty-five (35), all in township ninety-seven (97), range thirty-fiive (35), west of the fifth principal meridian.

No patent has as yet been issued to the state by the government for any of these lands, and the patent from the state to Clay county should not issue until the state receives its patent from the government.

All of which is respectfully submitted this 3d day of July 1901.

CHAS. W. MULLAN,
Attorney-General.

The following table gives the description of tracts of land which were certified by the state to the Dubuque & Sioux City Railroad company, under the provisions of section 82, chapter 2, title 2, of the 1897 code. These lands were all approved to the state of Iowa December 27, 1858, under the act of congress, approved May 15, 1856.

TABLE No. 30.

Giving description of lands certified by the state to the Dubuque & Sioux City Railroad company during the biennial term ending June 30, 1901.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.	PARTS OF SECTION.	Section.	Town.	Range.	Acres.
BUTLER COUNTY.		N.	W.		CALHOUN CO.—CONT'D.		N.	W.	
nw ¼ of nw ¼	27	90	16	40.00	n ½ of se ¼	33	88	31	480.00
					All of	35	88	31	640.00
CALHOUN COUNTY.					All of	1	89	31	587.20
All of	1	87	31	667.24	All of	3	89	31	586.90
All of	3	87	31	673.98	All of	5	89	31	588.78
All of	5	87	31	680.14	All of	7	89	31	668.48
All of	7	87	31	623.84	All of	9	89	31	640.00
All of	9	87	31	640.00	All of	11	89	31	640.00
All of	11	87	31	640.00	All of	13	89	31	640.00
All of	13	87	31	640.00	All of	15	89	31	640.00
All of	15	87	31	640.00	All of	17	89	31	640.00
All of	17	87	31	640.00	All of	19	89	31	670.40
All of	19	87	31	622.14	All of	21	89	31	640.00
All of	21	87	31	640.00	All of	23	89	31	640.00
All of	23	87	31	640.00	All of	25	89	31	640.00
All of	25	87	31	640.00	All of	27	89	31	640.00
n ½ of	27	87	31	320.00	All of	29	89	31	640.00
n ½ of	35	87	31	320.00	All of	31	89	31	669.40
All of	1	88	31	753.42	All of	33	89	31	640.00
All of	3	88	31	750.66	All of	35	89	31	640.00
All of	5	88	31	746.44	All of	1	87	32	681.94
n ½ of	7	88	31	309.93	All of	3	87	32	692.98
s ½ of	7	88	31	310.13	All of	5	87	32	696.18
All of	9	88	31	640.00	n ½ of	7	87	32	298.14
All of	11	88	31	640.00	All of	9	87	32	640.00
n ½ of	13	88	31	320.00	All of	11	87	32	640.00
s ½ of	13	88	31	320.00	All of	13	87	32	640.00
All of	15	88	31	640.00	All of	15	87	32	640.00
All of	17	88	31	640.00	All of	1	88	32	746.54
All of	19	88	31	628.14	n ½ of	3	88	32	417.22
All of	21	88	31	640.00	s ½ of	3	88	32	320.00
All of	23	88	31	640.00	All of	5	88	32	735.46
All of	25	88	31	640.00	All of	7	88	32	595.88
All of	27	88	31	640.00	All of	9	88	32	640.00
All of	29	88	31	640.00	All of	11	88	32	640.00
All of	31	88	31	624.78	All of	13	88	32	640.00

TABLE No. 30—Continued.

PARTS OF SECTION.	Section.	Town.	Range.	Acres.
CALHOUN CO.—CONT'D.		N.	W.	
All of	15	88	32	640.00
All of	17	88	32	640.00
All of	19	88	32	594.36
All of	21	88	32	640.00
All of	23	88	32	640.00
All of	25	88	32	640.00
All of	27	88	32	640.00
All of	29	88	32	640.00
All of	31	88	32	595.20
All of	33	88	32	640.00
All of	35	88	32	640.00
All of	1	89	32	588.00
All of	3	89	32	614.72
All of	5	89	32	628.32
All of	7	89	32	670.16
All of	9	89	32	640.00
All of	11	89	32	640.00
All of	13	89	32	640.00
All of	15	89	32	640.00
All of	17	89	32	640.00
All of	19	89	32	607.16
All of	21	89	32	640.00
All of	23	89	32	640.00
All of	25	89	32	640.00
e ½ of	27	89	32	320.00
ne ¼ of nw ¼	27	89	32	40.00
lots 1 and 2	27	89	32	83.53
e ½ of sw ¼	27	89	32	80.00
All of	29	89	32	640.00
se ¼ of ne ¼	33	89	32	40.00
nw ¼ of se ¼	33	89	32	40.00
lots 4 and 5	33	89	32	69.87
lots 1, 2 and 6	33	89	32	122.28
e ½ of se ¼	33	89	32	80.00
sw ¼ of se ¼	33	89	32	40.00
All of	35	89	32	640.00
All of	31	89	32	664.92
All of	1	87	33	694.62
n ½ of	3	87	33	376.22
lots 1 and 2	1	88	33	101.20
e ½ of se ¼	1	88	33	80.00
nw ¼ of se ¼	1	88	33	40.00
All of	3	88	33	749.44
All of	5	88	33	746.46
All of	7	88	33	615.52
All of	9	88	33	640.00
s ½ of	11	88	33	320.00
nw ¼ of	11	88	33	159.45
All of	13	88	33	640.00
All of	15	88	33	640.00
All of	17	88	33	640.00
All of	19	88	33	611.56
All of	21	88	33	640.00
All of	23	88	33	640.00
All of	25	88	33	640.00
All of	27	88	33	640.00
n ½ of nw ¼	29	88	33	80.00
s ½ of ne ¼	29	88	33	480.00
All of	31	88	33	608.76
All of	33	88	33	640.40
All of	35	88	33	640.00
All of	1	89	33	603.18
All of	3	89	33	600.22
All of	5	89	33	594.78
All of	7	89	33	646.20
All of	9	89	33	640.00
All of	11	89	33	640.00
All of	13	89	33	640.00
All of	15	89	33	640.00
All of	17	89	33	640.00
All of	19	89	33	321.91
All of	19	89	33	321.69
All of	21	89	33	640.00
All of	23	89	33	640.00
All of	25	89	33	640.00
n ½ of	27	89	33	320.00
s ½ of	27	89	33	320.00
All of	29	89	33	640.00
All of	31	89	33	654.40
All of	33	89	33	640.00
All of	35	89	33	640.00
lots 1 and 2	1	88	34	112.58
lots 5, 6, 7 and 8	1	88	34	160.00
e ½ of se ¼	1	88	34	80.00
lots 1, 2, 3, 4, 9 and 10	3	88	34	162.02
e ½ of se ¼	3	88	34	80.00
se ¼ of sw ¼	3	88	34	40.00
All of	5	88	34	734.98
All of	7	88	34	378.24
se ¼ of ne ¼	9	88	34	40.00
n ½ of nw ¼	9	88	34	80.00
e ½ of se ¼	9	88	34	80.00
All of	11	88	34	320.00
All of	13	88	34	640.00
All of	15	88	34	640.00
All of	17	88	34	640.00
All of	19	88	34	405.84
e ½ of ne ¼	21	88	34	80.00
All of	23	88	34	640.00
All of	25	88	34	640.00
All of	27	88	34	640.00
n ½ of ne ¼	29	88	34	80.00
n ½ of	35	88	34	320.00
All of	1	89	34	596.00
All of	3	89	34	501.80
All of	5	89	34	508.34
All of	7	89	34	652.00
All of	9	89	34	640.00
All of	11	89	34	640.00
All of	13	89	34	640.00
All of	15	89	34	640.00
n ½ of	17	89	34	320.00
s ½ of	17	89	34	320.00
All of	19	89	34	655.20
All of	21	89	34	640.00
All of	23	89	34	512.00
All of	25	89	34	640.00
All of	27	89	34	640.00
All of	29	89	34	640.00
All of	31	89	34	662.24
All of	33	89	34	640.00
All of	35	89	34	640.00
Total				101,674.03
GRUNDY COUNTY.				
w ½ of sw ¼	29	89	16	80.00
HARDIN COUNTY.				
e ½ of ne ¼	15	87	22	80.00
Total				101,874.03

RAILROAD LAND GRANTS.

The following tabulated statement shows the land concessions by acts of congress, to the state of Iowa, giving the dates of the grants, and acts extending and modifying the grants; also the mile limits of each grant

TABLE No. 31.

Land concessions, by acts of congress, to the state of Iowa, for railroad purposes, from the years 1856 to June 30, 1901.

Date of law.	NAME OF ROAD.	Mile limits.	Acres certified or patented for the two years ending June 30, 1901.	Acres certified or patented to June 30, 1901.
May 15, 1856 June 2, 1864 July 1, 1864 March 3, 1865 Feb. 10, 1866	Burlington & Missouri River Burlington & Missouri River An act authorizing the company to change or modify the location of the uncompleted portion of its line. An act extending the time for completion of road two years. Resolution extending the time for completion of road.	6 and 15 20	.....	389,989.71
May 15, 1856 June 2, 1864 March 3, 1865 Jan. 31, 1873 June 15, 1878	Chicago, Rock Island & Pacific Chicago, Rock Island & Pacific Act extending the time for completion of road two years. Act to quiet the title to certain lands in the state of Iowa Act to restore certain lands to settlement under homestead law, etc.	6 and 15 20	..... 40.00	483,094.36 161,572.81
May 15, 1856 June 2, 1864 March 3, 1865	Cedar Rapids & Missouri River Cedar Rapids & Missouri River Act extending the time for completion of the road two years.	6 and 15 20	..... 720.14	921,247.67 244,743.10
May 15, 1856 June 2, 1864 March 3, 1865 March 2, 1868	Dubuque & Sioux City Act authorizing said road to change its line. Act extending the time for completion of road two years. Act extending time for completion of road to January 1, 1872.	6 and 15	.....	683,023.80
May 15, 1856	Iowa Falls & Sioux City Act extending the time for completion of road two years.	6 and 15	.....	683,023.80
Aug. 8, 1846 July 12, 1862	Des Moines Valley	5	.....	*502,573.50
May 12, 1864 May 12, 1864	Chicago, Milwaukee & St. Paul McGregor & Missouri River	10 and 20 10 and 20	403.65	325,689.54
May 12, 1864	Sioux City & St. Paul	10 and 20	.....	407,910.21
Total....			1,163 79	4,802,878.50

*In addition to this amount, the Des Moines Valley also received cash indemnity for 44,157.66 acres.

ACTS OF CONGRESS RELATIVE TO RAILROAD GRANTS.

ACT OF MAY 15, 1856.

"A Bill making a Grant of Lands to the State of Iowa, in alternate sections, to aid in the construction of certain Railroads in said State."

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That there be and is hereby granted to the State of Iowa, for the purpose of aiding in the construction of Railroads from Burlington, on the Mississippi river, to a point on the Missouri river, near the mouth of Platte river; from the City of Davenport, via Iowa City and Fort Des Moines to Council Bluffs; from Lyons City northwesterly to a point of intersection with the main line of the Iowa Central Air Line Railroad, near Maquoketa; thence on said main line, running as near as practicable to the forty-second parallel; across the said State of Iowa to the Missouri river; from the city of Dubuque to a point on the Missouri river, near Sioux City, with a branch from the mouth of the Tete Des Morts, to the nearest point on said road, to be completed as soon as the main road is completed to that point, every alternate section of land, designated by odd numbers, for six sections in width on each side of said roads. But in case it shall appear that the United States have, when the lines or routes of said roads are definitely fixed, sold any sections or any parts thereof, granted as aforesaid, or the right of pre-emption has attached to the same, then it shall be lawful for any agent or agents to be appointed by the Governor of said State to select subject to the approval of the Secretary of the Interior, from the lands of the United States nearest to the tiers of sections above specified, so much land in alternate sections or parts of sections as shall be equal to such lands as the United States have sold, or otherwise appropriated, or to which the rights of pre-emption have attached as aforesaid; which lands (thus selected in lieu of those sold and to which pre-emption rights have attached as aforesaid, together with the sections and parts of sections by odd numbers as aforesaid, and appropriated as aforesaid) shall be held by the State of Iowa, for the use and purpose aforesaid: *Provided*, that the land to be so located shall in no case be further than fifteen miles from the lines of said roads, and selected for and on account of each of said roads: *Provided further*, that the lands hereby granted for and on account of said roads severally, shall be exclusively applied in the construction of that road for and on account of which such lands are hereby granted, and shall be disposed of only as the work progresses, and the same shall be applied to no other purpose whatever. *And provided further*, that any and all lands heretofore reserved to the United States by any act of Congress, or in any other manner by competent authority, for the purpose of aiding in any object of internal improvement, or for any other purpose whatsoever, be and the same are hereby reserved from the operations of this act, except so far as it may be found necessary to locate the routes of said railroads through such reserved lands; in which case the right of way only shall be granted, subject to the approval of the President of the United States.

SEC. 2. *And be it further enacted*, That the sections and parts of sections of land which by such grant shall remain to the United States, within six miles on each side of said roads, shall not be sold for less than the double minimum price of the public lands when sold, nor shall any of said lands become subject to private entry until the same have been first offered at public sale at the increased price.

SEC. 3. *And be it further enacted*, That the said lands hereby granted to the said State shall be subject to the disposal of the Legislature thereof, for the purposes aforesaid, and no other; and the said railroads shall be and remain public highways for the use of the Government of the United States, free from toll or other charge upon the transportation of any property or troops of the United States.

SEC. 4. *And be it further enacted*, That the lands hereby granted to said state shall be disposed of by said State only in manner following, that is to say: that a quantity of land not

exceeding one hundred and twenty sections for each of said roads, and included within a continuous length of twenty miles of each of said roads, may be sold; and when the Gov rnor of said State shall certify to the Secretary of the Interior that any twenty continuous miles of any of said roads is completed. then another quantity of land hereby granted, not to exceed one hundred and twenty sections for each of said roads having twenty continuous miles completed as aforesaid, and included within a continuous length of twenty miles of each of such roads, may be sold; and so from time to time until said roads are completed, and if any of said roads are not completed within ten years, no further sale shall be made, and the lands unsold shall revert to the United States.

SEC. 5. *And be it further enacted*, That the United States mail shall be transported over said roads, under the direction of the Post Office Department, at such price as Congress may by law direct; *provided*, that until such price is fixed by law, the Postmaster General shall have the power to determine the same.

Approved May 15, 1856.

ACT OF MAY 12, 1864.

AN ACT for a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of a railroad in said State.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be, and is hereby, granted to the State of Iowa, for the purpose of aiding in the construction of a railroad from Sioux City, in said State, to the south line of the state of Minnesota, at such point as the said State of Iowa may select between the Big Sioux and the west fork of the Des Moines river; also, to said State, for the use and benefit of the McGregor Western Railroad Company, for the purpose of aiding in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said State, in a westerly direction, by the most practicable route, on or near the forty-third parallel of north latitude, until it shall intersect the said road running from Sioux City to the Minnesota State line, in the county of O'Brien in said State, every alternate section of land, designated by odd numbers, for ten sections in width on each side of said roads; but in case it shall appear that the United States have, when the lines or routes of said roads are definitely located, sold any section or any part thereof granted as aforesaid, or that the right of pre-emption or homestead settlement has attached to the same, or that the same has been reserved by the United States for any purpose whatever, then it shall be the duty of the Secretary of the Interior to cause to be selected, for the purposes aforesaid, from the public lands of the United States nearest to the tiers of sections above specified, so much land in alternate sections or parts of sections, designated by odd numbers, as shall be equal to such lands as the United States have sold, reserved, or otherwise appropriated, or to which the right of homestead settlement or pre-emption has attached as aforesaid. which lands thus indicated by odd numbers and sections, by the direction of the Secretary of the Interior, shall be held by the State of Iowa for the uses and purposes aforesaid: *Provided*, That the land so selected shall in no case be located more than twenty miles from the lines of said roads: *Provided further*, That any and all lands heretofore reserved to the United States by any act of Congress, or in any other manner by competent authority, for the purpose of aiding in any object of internal improvement or other purpose whatever, be and the same are hereby reserved and excepted from the operations of this act, except so far as it may be found necessary to locate the routes of said roads through such reserved lands, in which case the right of way shall be granted, subject to the approval of the President of the United States.

SEC. 2. *And be it further enacted*, That the sections and parts of sections of land which by such grant shall remain to the United States within ten miles on each side of said roads, shall not be sold for less than double the minimum price of public lands when sold, nor shall any of said lands become subject to sale at private entry until the same shall have been first offered at public sale to the highest bidder at or above the minimum price as aforesaid: *Provided*, That actual bona fide settlers under the pre-emption laws of the United States may, after due proof of settlement, improvement and occupation. as now provided by law, purchase the same at the increased minimum price: *And provided, also*, That settlers under the provisions of the homestead law, who comply with the terms and requirements of said act, shall be entitled to patents for an amount not exceeding eighty acres each. anything in this act to the contrary notwithstanding.

SEC. 3. *And be it further enacted*, that the lands hereby granted shall be subject to the disposal of the Legislature of Iowa, for the purposes aforesaid, and no other; and the said railroads shall be and remain public highways for the use of the government of the United States,

free of all toll or other charges upon the transportation of any property or troops of the United States.

SEC. 4. *Be it further enacted*, That the lands hereby granted shall be disposed of by said State, for the purposes aforesaid only, and in manner following, namely: When the Governor of said State shall certify to the Secretary of the Interior that any section of ten consecutive miles of either of said roads is completed in a good, substantial and workmanlike manner as a first-class railroad, then the Secretary of the Interior shall issue to the State patents for one hundred sections of land for the benefit of the road having completed the ten consecutive miles as aforesaid. When the Governor of said State shall certify that another section of ten consecutive miles shall have been completed as aforesaid, then the Secretary of the Interior shall issue patents to said State in like manner, for a like number; and when certificates of the completion of additional sections of ten consecutive miles of either of said roads are, from time to time, made as aforesaid, additional sections of land shall be patented as aforesaid, until said roads, or either of them, are completed, when the whole of the lands hereby granted shall be patented to the State for the uses aforesaid and none other: *Provided*, That if the said McGregor Western Railroad Company, or assigns, shall fail to complete at least twenty miles of its said road during each and every year from the date of its acceptance of the grant provided for in this act, then the State may resume said grant, and so dispose of the same as to secure the completion of a road on said line and upon such terms, within such time, as the State shall determine: *Provided further*, That if the said roads are not completed within ten years from their several acceptance of this grant, the said lands hereby granted and not patented shall revert to the State of Iowa for the purpose of securing the completion of the said roads within such time, not to exceed five years, and upon such terms as the State shall determine: *And provided further*, That said lands shall not in any manner be disposed of or incumbered, except as the same are patented under the provisions of this act; and should the State fail to complete said roads within five years after the ten years aforesaid, then the said lands undisposed of as aforesaid shall revert to the United States.

SEC. 5. *And be it further enacted*, That as soon as the Governor of said State of Iowa shall file or cause to be filed with the Secretary of the Interior maps designating the routes of said roads, then it shall be the duty of the Secretary of the Interior to withdraw from market the lands embraced within the provisions of this act.

SEC. 6. *And be it further enacted*, That the United States mail shall be transported on said roads and branch, under the direction of the postoffice department, at such price as Congress may by law provide: *Provided*, That until such price is fixed by law, the postmaster-general shall have power to fix the rates of compensation.

SEC. 7. *And be it further enacted*, That there be, and is hereby, granted to the State of Minnesota, for the purpose of aiding in the construction of a railroad from St. Paul and St. Anthony, *via*. Minneapolis, to a convenient point of junction west of the Mississippi, to the southern boundary of the State, in the direction of the mouth of the Big Sioux river, four additional alternate sections of land per mile, to be selected upon the same conditions, restrictions and limitations, as are contained in the act of Congress entitled, "An act making a grant of land to the Territory of Minnesota, in alternate sections, to aid in the construction of a certain railroad in said Territory, and granting public lands in alternate sections to the State of Alabama, to aid in the construction of a certain railroad, in said State," approved March 3, 1857: *Provided*, That the land to be so located by virtue of this section may be selected within twenty miles of the line of said road, but in no case a greater distance therefrom.

Approved May 12, 1864.

ACT OF JUNE 2, 1864.

AN ACT to amend an Act entitled 'An act making a grant of land to the State of Iowa, in alternate sections, to aid in the construction of certain Railroads in said State, approved May 15, 1856.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Mississippi and Missouri Railroad company, a corporation established by the laws of the State of Iowa, and to which the said state granted a portion of the land grant mentioned in the title of this act, to aid in the construction of a railroad from Davenport to Council Bluffs, in said State, may modify or change the location of the uncompleted portion of its line, as shown by the map thereof now on file in the General Land Office of the United States, so as to secure a better and more expeditious line for connection with the Iowa branch of the Union Pacific Railroad; *Provided, nevertheless*, that said new line, if located, shall in every case pass through the corporate limits of the cities of Des Moines and Council Bluffs; and the right of way over the public lands of the United States is hereby

granted to said Railroad Company for that purpose; *Provided*, that said line shall pass through the town of Newton, in Jasper county, or as near said town as may be found practicable, and not further north of said town than the north line of section twenty-two, township eighty, north of range nineteen, according to the United States surveys, if the citizens of the county of Jasper shall first pay to said company the difference in cost, if any, between the line proposed by the company and the one contemplated by this proviso, including extra cost of right of way if any, said difference in cost to be estimated by competent engineers to be selected by the parties.

SEC. 2. *And be it further enacted*, That whenever such new location shall have been established, the said Railroad Company shall file in the General Land Office in Washington a map definitely showing such new location; and the Secretary of the Interior shall cause to be certified and conveyed to said company from time to time, as the road progresses, out of any public lands now belonging to the United States not sold, reserved, or otherwise disposed of, or to which a pre-emption claim or right of homestead settlement has not attached, and on which a *bona fide* settlement and improvement has not been made under color of title derived from the United States or from the State of Iowa, within six miles of such newly located line, an amount of land per mile equal to that originally authorized to be granted to aid in the construction of said road by the act to which this is an amendment; and if the amount of land granted by the original act to aid in the construction of said railroad shall not be found within the limits of six miles from such line, then such selections may be made along such line within twenty miles thereof; *Provided*, that the said company shall not be entitled to and shall not receive any land under this grant which is situated within fifteen miles of the line of the Burlington and Missouri River Railroad, as indicated by the map of said road now on file in the General Land Office

SEC. 3. *And be it further enacted*, That the Burlington and Missouri River Railroad Company, a corporation organized under the laws of the State of Iowa, and to which said State granted a portion of the land grant mentioned in the title of this act to aid in the construction of a railroad from Burlington, in said State, to the Missouri River, shall be entitled to receive, and the Secretary of the Interior shall cause to be certified and conveyed to said Company from time to time, as the road progresses, out of any public lands now belonging to the United States not sold, reserved, or otherwise disposed of, or to which a pre-emption claim or right of homestead settlement has not attached, and on which a *bona fide* settlement and improvement has not been made under color of title derived from the United States or from the State of Iowa, within six miles of said road as now located, an amount of land per mile equal to that mentioned in the act to which this act is an amendment, as intended to aid in the construction of said road; and if the amount of land granted by the original act to aid in the construction of said road shall not be found within the limit of six miles from the line of said road, then such selections may be made along such line within twenty miles thereof.

SEC. 4. *And be it further enacted*, That the Cedar Rapids and Missouri River Railroad company, a corporation established under the laws of the State of Iowa, and to which the said State granted a portion of the land mentioned in the title to this act, may modify or change the location of the uncompleted portion of its line as shown by the map thereof now on file in the General Land Office of the United States, so as to secure a better and more expeditious line to the Missouri river, and to a connection with the Iowa branch of the Union Pacific Railroad, and for the purpose of facilitating the more immediate construction of a line of railroad across the State of Iowa, to connect with the Iowa branch of the Union Pacific Railroad Company aforesaid, the Cedar Rapids and Missouri [River] Railroad Company is hereby authorized to connect its line by a branch with the line of the Mississippi and Missouri Railroad company; and the Cedar Rapids and Missouri River Railroad Company shall be entitled, for such modified line, to the same lands and to the same amount of lands per mile, and for such connecting branch the same amount of land per mile as originally granted to aid in the construction of its main line, subject to the conditions and forfeitures mentioned in the original grant, and, for the said purpose, the right of way through the public lands of the United States is hereby granted to said Company. *And it is further provided*, that whenever said modified main line shall have been established, or such connecting line located, the said Cedar Rapids and Missouri River Railroad Company shall file in the General Land Office of the United States a map definitely showing such modified line and such connecting branch aforesaid; and the Secretary of the Interior shall reserve and cause to be certified and conveyed to said company, from time to time, as the work progresses on the main line, out of any public lands now belonging to the United States not sold, reserved, or otherwise disposed of, or to which a pre-emption right or right of homestead settlement has not attached, and on which a *bona fide* settlement and improvement has not been made under color of title derived from the United States or from the State of Iowa, within fifteen miles of the original main line, an amount of land equal to that originally

authorized to be granted to aid in the construction of the said road by the act to which this is an amendment, and if the amount of land per mile granted, or intended to be granted, by the original act to aid in the construction of said railroad shall not be found within the limits of the fifteen miles therein prescribed, then such selections may be made along such modified line and connecting branch within twenty miles thereof; *Provided, however*, that such new location or modified line shall pass through or near Boonsboro, in Boone county, and intersect the Boyer River not further south than a point at or near Denison, in Crawford County. *And provided further*, that in case the main line shall be so changed or modified as not to reach the Missouri River at or near the forty-second parallel north latitude, it shall be the duty of said Company, within a reasonable time after the completion of its road to the Missouri River, to construct a branch road to some point in Monona County, in or at Onawa City; and to aid in the construction of such branch the same amount of lands per mile are hereby granted as for the main line, and the same shall be reserved and certified in the same manner; said lands to be selected from any of the unappropriated lands as hereinbefore described within twenty miles of said main line and branch; and said Company shall file with the Secretary of the Interior a map of the location of the said branch. *And provided further*, that the lands hereby granted to aid in the construction of the connecting branch aforesaid shall not vest in said Company nor be encumbered or disposed of except in the following manner: When the Governor of the State of Iowa shall certify to the Secretary of the Interior that said Company has completed in good running order a section of twenty consecutive miles of the main line of said road west of Nevada, then the Secretary shall convey to said Company one-third, and no more, of the lands granted for said connecting branch; and when said company shall complete an additional section of twenty consecutive miles, and furnish the Secretary of the Interior with proof as aforesaid, then the said Secretary may convey to said Company another third of the lands granted for said connecting branch; and when said Company shall complete an additional section of twenty miles, making in all sixty miles west of Nevada, the Secretary, upon proof furnished as aforesaid, may convey to the said Company the remainder of said lands to aid in the construction of said connecting branch; *provided, however*, that no lands shall be conveyed to said Company on account of said connecting branch road until the Governor of the State of Iowa shall certify to the Secretary of the Interior that the same shall have been completed as a first class road. And no land shall be conveyed to said Company situate and lying within fifteen miles of the original line of the Mississippi and Missouri Railroad, as laid down on a map on file in the General Land Office. *Provided further*, that it shall be the duty of the Secretary of the Interior, and he is hereby required, to reserve a quantity of land embraced in the grant described in this section sufficient, in the opinion of the Governor of Iowa, to secure the construction of a branch railroad from the town of Lyons, in the State of Iowa, so as to connect with the main line in or west of of the town of Clinton, in said State, until the Governor of the State shall certify that said branch railroad is completed according to the requirements of the laws of said State. *Provided further*, that nothing herein contained shall be so construed as to release said Company from its obligations to complete the said main line within the time mentioned in the original grant. *Provided further*, that nothing in this act shall be construed to interfere with or in any manner impair any rights acquired by any Railroad Company named in the act to which this is an amendment, or the rights of any corporation, person or persons, acquired through any such Company; nor shall it be construed to impair any vested right of property, but such rights are hereby reserved and confirmed. *Provided, however*, that no land shall be conveyed to any company or party whatsoever, under the provisions of this act and the act amended by this act, which has been settled upon and improved in good faith by a *bona fide* inhabitant under color of title derived from the United States, or from the State of Iowa, adverse to the grant made by this act or the act to which this act is an amendment; but each of said companies may select an equal quantity of public lands as described in this act within the distance of twenty miles of the line of each of said roads in lieu of lands thus settled upon and improved by *bona fide* inhabitants in good faith, under color of title as aforesaid.

SEC. 5. *And be it further enacted*, That the Mississippi and Missouri Railroad Company shall have the right to transfer and assign all or any part of the grant hereby made to said company to any other company, or persons, if in the opinion of said company, the construction of said railroad across the State of Iowa will be thereby sooner and more satisfactorily completed; but such assignee shall not in any case be released from the liabilities and conditions accompanying this grant nor acquire perfect title in any other manner than the same would have been acquired by the grantee herein named: *Provided*, That said transfer and assignment shall first be authorized by the Governor of the State of Iowa.

SEC. 6. *And be it further enacted*, That the Dubuque & Sioux City Railroad Company may so far change their line between Fort Dodge and Sioux City as to secure the best route between those points; said change shall not impair the right to, nor change the location of

their present land grant. A map of the change shall be filed with the Commissioner of the General Land Office within one year after the passage of this act.

SEC. 7. *And be it further enacted*, That all of the conditions and limitations contained in the act to which this act is an amendment, and not expressly changed by this act, shall attach to and run with the grants made by this act, except as the said conditions and limitations have been modified, and may hereafter be modified, by the General Assembly of the State of Iowa.

SEC. 8. *And be it further enacted* That no lands hereby granted shall be certified to either of said companies until the Governor of the State of Iowa shall certify to the Secretary of the Interior that the said company has completed, ready for the rolling stock, within one year from the first day of July next, a section of not less than twenty miles from the present terminus of the completed portion of said railroad, and in each year thereafter an additional section of twenty miles; but the number of sections per mile originally authorized shall be certified to each company upon proof, as aforesaid, of the completion of the additional sections of the road as aforesaid. And upon the failure of either company to complete either section as aforesaid, to be annually built, the portion of land remaining uncertified shall become subject to the control and disposition of the legislature of the State of Iowa, to aid in the completion of said road.

SEC. 9. *And be it further enacted*, That all lands hereafter certified to either of the land grant railroads in said State, and lying opposite any completed section of such road, shall be offered for sale by the company to which they shall be certified within three years from the completion of such section, if then certified; and if not, then within three years from the date of such certificate at reasonable prices; and if not all sold within that period, then during the fourth year all such lands remaining unsold shall be exposed to public sale, after previous notice posted at the county seat of the county in which such lands shall be situated, to the highest bidder, and in tracts not exceeding one hundred and sixty acres each.

Approved June 2, 1864.

ACT OF JULY 1, 1864.

AN ACT to Regulate the Compensation of Registers and Receivers of the Land Offices in the several States and Territories, in the Location of Lands by States and Corporations under Grants from Congress.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That from and after the passage of this act, in the location of lands by states and corporations under grants from congress for railroads and other purposes, (except for agricultural colleges,) the registers and receivers of the land-offices of the several states and territories, in the districts where such lands may be located, for their services therein, shall be entitled to receive a fee of one dollar for each final location of one hundred and sixty acres, to be paid by the state or corporation making such location, the same to be accounted for in the same manner as fees and commissions on warrants and pre-emption locations, with limitations as to maximums of salary prescribed by existing laws, in accordance with such instructions as shall be given by the commissioner of the general land-office.

SEC 2. *And be it further enacted*, That the Burlington and Missouri River railroad company may so far change or modify the location of the uncompleted portion of its line, as shown by the map thereof now on file in the general land-office of the United States, so as to secure a better and more expeditious route to the terminus of said line on the Missouri River, said new line to be located within the limits of the land grant made by the United States to aid in its construction; and said change shall not impair the right to, nor change the location of, their present land grant. A map of the change shall be filed with the commissioner of the general land-office within one year after the passage of this act.

Approved July 1, 1864.

ACT OF MARCH 3, 1865.

AN ACT extending the time for the completion of certain land grant railroads in the states of Minnesota and Iowa, and for other purposes.

(Section 10 of this act is the only part thereof relating to the state of Iowa.)

SEC. 10. *And be it further enacted*, That the time mentioned in an act entitled "An Act making a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of certain railroads in said state," for the completion of the roads named in said act, be and the same is hereby, extended two years.

Approved March 3, 1865.

JOINT RESOLUTION NO. 7—APPROVED FEBRUARY 10, 1866.

A RESOLUTION extending the time for the completion of the Burlington & Missouri River Railroad.

Resolved by the Senate and House of Representatives of the United States of America in Congress Assembled, That in case the Burlington and Missouri River Railroad Company shall complete the section of twenty miles from the present terminus of its road by the first day of December, *Anno Domini*, eighteen hundred and sixty-six, and the certificate of the Governor shall be filed with the Secretary of the Interior of such completion, then the said company shall be entitled to its lands, due by reason of the completion of said section of twenty miles, as provided in section eight of the Act entitled "An Act to amend an Act entitled 'An Act making a grant of land to the State of Iowa, in alternate sections, to aid in the construction of certain railroads in said State,"' and its rights shall be in all respects the same as if the same section should have been completed on the first day of July next.

Approved February 10, 1866.

ACT OF MARCH 2, 1868.

AN ACT extending the time for the completion of the Dubuque and Sioux City Railroad.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for completing a line of railroad from Dubuque to Sioux City, in the state of Iowa, for the construction of which lands were granted in alternate sections to said state, by act entitled "An Act making a grant of lands to the State of Iowa in alternate sections to aid in the construction of railroads in said State," approved, May fifteenth, eighteen hundred and fifty-six, be, and the same is extended until the first day of January, eighteen hundred and seventy-two, subject to the reverter mentioned in said act at the expiration of the time herein limited: *Provided*, (That) said road shall be constructed on the most practical route by way of Webster City and Fort Dodge to Sioux City, which route shall be at all points within the limits of said land grant, and the same shall be completed to Fort Dodge on or before the first day of July, eighteen hundred and sixty-nine, and thereafter at the rate of not less than forty miles each year; and the said road shall be constructed, operated and maintained as one continuous and unbroken line of road from Dubuque to Sioux City; and no lands shall be disposed of, or patented or certified for said purposes more than forty miles in advance of the point to which said road may be constructed from time to time.

Approved March 2, 1868.

ACT OF JANUARY 31, 1873.

AN ACT to quiet the title to certain lands in the State of Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the title to the lands in the State of Iowa heretofore approved and certified by the Department of the Interior for railroad purposes, to aid in the construction of a railroad from the city of Davenport, via Iowa City, to Council Bluffs, under the grants made by Congress, according to the adjustments thereof made at the General Land Office, be, and the same is hereby, confirmed to the Mississippi and Missouri Railroad Company and the Chicago Rock Island and Pacific Railroad Company, and their assigns, they being the corporations to whom said lands were certified: *Provided*, That this act shall be construed as conveying only any reversionary or other interest which the United States may have in said lands, and all lands settled upon in good faith and now occupied by homestead or pre-emption settlers shall be excluded from the operations of this act.

Received by the President January 20, 1873.

(NOTE BY THE DEPARTMENT OF STATE—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the House of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.)

ACT OF JUNE 22, 1874.

AN ACT for the relief of Settlers on Railroad Lands.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in the adjustment of all railroad grants, whether made directly to any railroad company or to any State for railroad purposes, if any of the lands granted be

found in the possession of an actual settler whose entry or filing has been allowed under the pre-emption or homestead laws of the United States, subsequent to the time at which, by the decision of the land office, the right of said road was declared to have attached, to such lands, the grantees, upon a proper relinquishment of the lands so entered or filed for, shall be entitled to select an equal quantity of other lands in lieu thereof, from any of the public lands not mineral and within the limits of grant not otherwise appropriated at the date of selection, to which they shall receive title the same as though originally granted. And any such entries or filings, thus relieved from conflict, may be perfected into complete title as if such lands had not been granted; *provided*, that nothing herein contained shall in any manner be so construed as to enlarge or extend any grant to any such railroad, or to extend to lands reserved in any land grant made for railroad purposes; *and provided further*, that this act shall not be construed so as in any manner to confirm or legalize any decision or ruling of the Interior Department, under which lands have been certified to any railroad company, when such lands have been entered by a pre-emption or homestead settler, after the location of the line of the road, and prior to the notice to the local land office of the withdrawal of such lands from market.

Approved June 22, 1874.

ACT OF APRIL 21, 1876.

AN ACT to confirm pre-emption and homestead entries of public lands within the limits of railroad-grants in cases where such entries have been made under the regulations of the Land Department.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all pre-emption and homestead entries, or entries in compliance with any law of the United States, of the public lands, made in good faith, by actual settlers, upon tracts of land of not more than one hundred and sixty acres each, within the limits of any land-grant, prior to the time when notice of the withdrawal of the lands embraced in such grant was received at the local land office of the district in which such lands are situated, or after their restoration to market by order of the General Land Office, and where the pre-emption and homestead laws have been complied with, and proper proofs thereof have been made by the parties holding such tracts or parcels, they shall be confirmed, and patents for the same shall issue to the parties entitled thereto.

SEC. 2. That when at the time of such withdrawal as aforesaid valid pre-emption or homestead claims existed upon any lands within the limits of any such grants which afterward were abandoned, and, under the decisions and rulings of the Land Department, were re-entered by pre-emption or homestead claimants who have complied with the laws governing pre-emption or homestead entries, and shall make the proper proofs required under such laws, such entries shall be deemed valid, and patents shall issue therefor to the person entitled thereto.

SEC. 3. That all such pre-emption and homestead entries which may have been made by permission of the Land Department, or in pursuance of the rules and instructions thereof, within the limits of any land-grant at a time subsequent to expiration of such grant, shall be deemed valid, and a compliance with the laws and the making of the proof required shall entitle the holder of such claim to a patent therefor.

Approved April 21, 1876.

ACT OF JUNE 15, 1878.

AN ACT to restore certain lands in Iowa to settlement under the homestead law, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, directed to restore to settlement under the pre-emption and homestead law, by published notice, all vacant unappropriated lands heretofore withdrawn for the Mississippi and Missouri Railroad, in the State of Iowa, situated more than twenty miles from the amended line of route as located under the act approved June second, eighteen hundred and sixty-four, entitled "An Act to amend an act making a grant of land to the State of Iowa in alternate sections to aid in the construction of certain railroads in said State," approved May fifteenth, eighteen hundred and fifty-six: *Provided*, That all actual settlers now residing on said lands shall be permitted to enter not exceeding one hundred and sixty acres for each head of a family or single man over twenty-one years of age, embracing improvements, in preference to any other person, on making proof of such settlement in accordance with rules to be prescribed by the Secretary of the Interior: *And provided further*, That all actual settlers now residing upon the lands

hereinbefore mentioned shall be permitted to make the final proof now required by law, and receive their patents at the expiration of five years from the date of their actual settlement.

SEC. 2. That this act shall not include any lands embraced in the confirmatory act approved January thirty-first, eighteen hundred and seventy-three, entitled "An act to quiet title to certain lands in the State of Iowa."

Approved June 15, 1878.

ACT OF MARCH 3, 1879.

AN ACT to grant additional rights to homestead settlers on public lands within railroad limits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, the even sections within the limits of any grant of public lands to any railroad company, or to any military road company, or to any state in aid of any railroad or military road, shall be open to settlers under the homestead laws to the extent of one hundred and sixty acres to each settler, and any person who has, under existing laws, taken a homestead on any even section, within the limits of any railroad or military road land-grant, and who, by existing laws shall have been restricted to eighty acres, my enter under the homestead laws an additional eighty acres adjoining the land embraced in his original entry, if such additional land be subject to entry; or if such person so elect, he may surrender his entry to the United States for cancellation, and thereupon be entitled to enter lands under the homestead laws the same as if the surrendered entry had not been made. And any person so making additional entry of eighty acres, or new entry after the surrender and cancellation of his original entry, shall be permitted to do so without payment of fees and commissions; and the residence and cultivation of such person upon and of the land embraced in his original entry shall be considered residence and cultivation for the same length of time upon and of the land embraced in his additional or new entry, and shall be deducted from the five years' residence and cultivation required by law: *Provided*, That in no case shall patent issue upon an additional or new homestead entry under this act until the person has actually, and in conformity with the homestead laws, accupied, resided upon, and cultivated the land embraced therein at least one year.

Approved March 3, 1879.

ACT OF JANUARY 13, 1881.

AN ACT for the Relief of Certain Settlers on Restored Railroad Lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That all persons who shall have settled and made valuable and permanent improvements upon any odd numbered section of land within any railroad withdrawal in good faith and with the permission or license of the railroad company for whose benefit the same shall have been made, and with the expectation of purchasing of such company the land so settled upon, which land so settled upon and improved, may, for any cause, be restored to the public domain, and who, at the time of such restoration, may not be entitled to enter and acquire title to such land under the pre-emption, homestead or timber-culture acts of the United States, shall be permitted, at any time within three months after such restoration, and under such rules and regulations as the Commissioner of the General Land Office may prescribe, to purchase not to exceed one hundred and sixty acres in extent of the same by legal sub-divisions, at the price of two dollars and fifty cents per acre, and to receive patents therefor.

Approved January 13, 1881.

ACT OF JULY 10, 1886.

AN ACT to provide for taxation of railroad-grant lands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That no lands granted to any railroad corporation by any act of Congress shall be exempt from taxation by States, Territories, and municipal corporations on account of the lien of the United States upon the same for the costs of surveying, selecting, and conveying the same, or because no patent has been issued therefor; but this provision shall not apply to lands unsurveyed: *Provided*, That any such land sold for taxes shall be taken by the purchaser subject to the lien for costs of surveying, selecting, and conveying, to be paid in such manner by the purchaser as the Secretary of the Interior may by rule provide, and to all

liens of the United States, all mortgages of the United States, and all rights of the United States in respect of such lands: *Provided further*, That this act shall apply only to lands situated opposite to and co-terminous with completed portions of said roads, and in organized counties: *Provided further*, That at any sale of lands under the provisions of this act the United States may become a preferred purchaser, and in such case the lands sold shall be restored to the public domain and disposed of as provided by the laws relating thereto.

SEC. 2. That if any railroad corporation required by law to pay the costs of surveying, selecting, or conveying any lands granted to such company or for its use and benefit by act of Congress shall for thirty days neglect or refuse to pay any such costs after demand for payment thereof by the Secretary of the Interior, he shall notify the Attorney-General, who shall at once commence proceedings to collect the same. But when any sum shall be collected of such railroad company as costs of surveying, selecting, and conveying any tract of land which shall have been purchased under the provisions of section I hereof, the Secretary of the Interior shall out of such collections reimburse said purchaser, his heirs or assigns, the amount of money paid by him as the costs of such surveying, selecting, and conveying.

SEC. 3. That this act shall not affect the right of the Government to declare or enforce a forfeiture of any lands so granted; but all the rights of the United States to said lands or to any interest therein shall be and remain as if this act had not passed, except as to the lien mentioned in the first section hereof.

SEC. 4. That section twenty-one of chapter two hundred and sixteen, approved July second, eighteen hundred and sixty-four, is hereby so amended as that the costs of surveying, selecting and conveying therein required to be paid shall become due and payable at and on the demand therefor made by the Secretary of the Interior as provided in section two of this act, and nothing in this act shall be construed or taken in any wise to affect or impair the right of Congress at any time hereafter further to alter, amend, or repeal the said act, as in the opinion of Congress, justice or the public welfare may require, or to impair or waive any right or remedy in the premises now existing in favor of the United States. This act shall be subject to alteration, amendment or repeal

Approved July 10, 1886.

ACT OF MARCH 3, 1887.

AN ACT to provide for the adjustment of land grants made by Congress to aid in the construction of railroads and for the forfeiture of unearned lands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That the Secretary of the Interior be, and is hereby authorized and directed to immediately adjust, in accordance with the decisions of the Supreme Court, each of the railroad land grants made by Congress to aid in the construction of railroads and heretofore unadjusted.

SEC. 2. That if it shall appear, upon the completion of such adjustments respectfully, or sooner, that lands have been, from any cause, heretofore erroneously certified or patented, by the United States, to or for the use or benefit of any company claiming by, through, or under grant from the United States, to aid in the construction of a railroad, it shall be the duty of the Secretary of the interior to thereupon demand from such company a relinquishment or reconveyance to the United States of all such lands, whether within granted or indemnity limits; and if such company shall neglect or fail to so reconvey such lands to the United States within ninety days after the aforesaid demand shall have been made, it shall thereupon be the duty of the Attorney-General to commence and prosecute in the proper courts the necessary proceedings to cancel all patents, certification, or other evidence of title heretofore issued for such lands, and to restore the title thereof to the United States.

SEC. 3. That if, in the adjustment of said grants, it shall appear that the homestead or pre-emption entry of any *bona fide* settler has been erroneously canceled on account of any railroad grant or the withdrawal of public lands from market, such settler upon application shall be reinstated in all his rights and allowed to perfect his entry by complying with the public land laws: *Provided*, That he has not located another claim or made an entry in lieu of the one so erroneously canceled: *And provided also*, That he did not voluntarily abandon said original entry: *And provided further*, That if any of said settlers do not renew their application to be reinstated within a reasonable time, to be fixed by the Secretary of the Interior, then all such unclaimed lands shall be disposed of under the public land laws, with priority of right given to *bona fide* purchasers of said unclaimed lands, if any, and if there be no such purchasers, then to *bona fide* settlers residing thereon.

SEC 4. That as to all lands, except those mentioned in the foregoing section, which have been so erroneously certified or patented as aforesaid, and which have been sold by the

grantee company to citizens of the United States, or to persons who have declared their intention to become such citizens, the person or persons so purchasing in good faith, his heirs or assigns, shall be entitled to the land so purchased, upon making proof of the fact of such purchase at the proper land office, within such time and under such rules as may be prescribed by the Secretary of the Interior, after the grants respectively shall have been adjusted; and patents of the United States shall issue therefor, and shall relate back to the date of the original certification or patenting, and the Secretary of the Interior, on behalf of the United States, shall demand payment from the company which has so disposed of such lands of an amount equal to the Government price of similar lands; and in case of neglect or refusal of such company to make payment as hereafter specified, within ninety days after the demand shall have been made, the Attorney-General shall cause suit or suits to be brought against such company for said amount: *Provided*, That nothing in this act shall prevent any purchaser of lands erroneously withdrawn, certified, or patented as aforesaid from recovering the purchase-money therefor from the grantee company, less the amount paid to the United States by such company as by this act required: *And Provided*, That a mortgage or pledge of said lands by the company shall not be considered as a sale for the purpose of this act, nor shall this act be construed as a declaration of forfeiture of any portion of any land-grant for conditions broken, or as authorizing an entry for the same, or as a waiver of any rights that the United States may have on account of any breach of said conditions.

SEC. 5. That where any said company shall have sold to citizens of the United States or to persons who have declared their intention to become such citizens, as a part of its grant lands not conveyed to or for the use of such company, said lands being the numbered sections prescribed in the grant, and being co-terminous with the constructed parts of said road, and where the lands so sold are for any reason excepted from the operation of the grant to said company, it shall be lawful for the *bona fide* purchaser thereof from said company to make payment to the United States for said lands at the ordinary Government price for like lands, and thereupon patents shall issue therefor to the said *bona fide* purchaser, his heirs or assigns: *Provided*, That all lands shall be excepted from the provisions of this section which at the date of such sales were in the *bona fide* occupation of adverse claimants under the pre-emption or homestead laws of the United States, and whose claims and occupation have not since been voluntarily abandoned, as to which excepted lands the said pre-emption and homestead claimants shall be permitted to perfect their proofs and entries and receive patents therefor: *Provided further*, That this section shall not apply to lands settled upon subsequent to the first day of December, eighteen hundred and eighty-two, by persons claiming to enter the same under the settlement laws of the United States, as to which lands the parties claiming the same as aforesaid shall be entitled to prove up and enter as in other like cases.

SEC. 6. That where any such lands have been sold and conveyed, as the property of any railroad company, for the State and county taxes thereon, and the grant to such company has been thereafter forfeited, the purchaser thereof shall have the prior right, which shall continue for one year from the approval of this act, and no longer, to purchase such lands from the United States at the Government price, and patents for such lands shall thereupon issue: *Provided*, That said lands were not, previous to or at the time of the taking effect of such grant, in the possession of or subject to the right of any actual settler.

SEC. 7. That no more lands shall be certified or conveyed to any State or to any corporation or individual, for the benefit of either of the companies herein mentioned, where it shall appear to the Secretary of the Interior that such transfers may create an excess over the quantity of lands to which such State, corporation or individual would be rightfully entitled.

Approved March 3, 1887.

ACT OF SEPTEMBER 29, 1890.

AN ACT to forfeit certain lands heretofore granted for the purpose of aiding in the construction of railroads, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That there is hereby forfeited to the United States, and the United States hereby resumes the title thereto, all lands heretofore granted to any state or to any corporation to aid in the construction of a railroad opposite to and co-terminous with the portion of any such railroad not now completed, and in operation, for the construction or benefit of which such lands were granted; and all such lands are declared to be a part of the public domain: *Provided*, That this act shall not be construed as forfeiting the right of way or station grounds of any railroad company heretofore granted.

SEC. 2. That all persons who, at the date of the passage of this act, are actual settlers in good faith on any of the lands hereby forfeited and are otherwise qualified, on making due

claim on said lands under the homestead law within six months after the passage of this act, shall be entitled to a preference right to enter the same under the provisions of the homestead law and this act, and shall be regarded as such actual settlers from the date of actual settlement or occupation; and any person who has not heretofore had the benefit of the homestead or pre-emption law, or who has failed from any cause to perfect the title to a tract of land heretofore entered by him under either of said laws, may make a second homestead entry under the provisions of this act. The Secretary of the Interior shall make such rules as will secure to such actual settlers these rights.

SEC. 3. That in all cases where persons being citizens of the United States, or who have declared their intentions to become such, in accordance with the naturalization laws of the United States, are in possession of any of the lands affected by any such grant and hereby resumed by and restored to the United States, under deed, written contract with, or license from, the State or corporation to which such grant was made, or its assignees, executed prior to January first, eighteen hundred and eighty-eight, or where persons may have settled said lands with bona fide intent to secure title thereto by purchase from the State or corporation when earned by compliance with the conditions or requirements of the granting acts of Congress they shall be entitled to purchase the same from the United States, in quantities not exceeding three hundred and twenty acres to any one such person, at the rate of one dollar and twenty-five cents per acre, at any time within two years from the passage of this act, and on making said payment to receive patents therefor, and where any such person in actual possession of any such lands and having improved the same prior to the first day of January, eighteen hundred and ninety, under deed, written contract, or license as aforesaid, or his assignor, has made partial or full payments to said railroad company, prior to said date, on account of the purchase price of said lands from it, on proof of the amount of such payments he shall be entitled to have the same, to the extent and amount of one dollar and twenty-five cents per acre, if so much has been paid, and not more, credited to him on account of and as a part of the purchase price herein provided to be paid the United States for said lands, or such persons may elect to abandon their purchases and make claim on said lands under the homestead law and as provided in the preceding section of this act: *Provided*, That in all cases where parties, persons or corporations, with the permission of such state or corporation, or its assignees, are in the possession of and have made improvements upon any of the lands hereby resumed and restored, and are not entitled to enter the same under the provisions of this act, such parties, persons, or corporations shall have six months in which to remove any growing crop, and within which time they shall also be entitled to remove all buildings and other moveable improvements from said lands: *Provided further*, That the provisions of this section shall not apply to any lands situate in the State of Iowa on which any person has in good faith made or asserted the right to make a pre-emption or homestead settlement; *And provided further*, That nothing in this act contained shall be construed as limiting the rights granted to purchasers or settlers by "An act to provide for the adjustment of land grants made by Congress to aid in the construction of railroads and for the forfeiture of unearned lands, and for other purposes," approved March third, eighteen hundred and eighty-seven, or as repealing, altering, or amending said act, nor as in any manner affecting any cause of action existing in favor of any purchaser against his grantor for breach of any covenants of title.

SEC. 4. That section five of an act entitled "An act for a grant of lands fo the State of Iowa in alternate sections to aid in the construction of a railroad in said state," approved May seventeenth, eighteen hundred and sixty-four, and section seven of an act entitled "An act extending the time for the completion of certain land grant railroads in the States of Minnesota and Iowa, and for other purposes," approved March third, eighteen hundred and sixty-five, and also section five of an act entitled "An act making an additional grant of lands to the State of Minnesota in alternate sections to aid in the construction of railroads in said State," approved July fourth, eighteen hundred and sixty-six, so far as said sections are applicable to the lands embraced within the indemnity limits of said grants, be and the same are hereby, repealed; and so much of the provisions of section four of an act approved June second, eighteen hundred and sixty-four, and entitled "An act to amend an act entitled 'An act making a grant of lands to the State of Iowa in alternate sections to aid in the construction of certain railroads in said State,'" approved May fifteenth, eighteen hundred and fifty-six, be, and the same are hereby, repealed so far as they require the Secretary of the Interior to reserve any lands but the odd sections within the primary or six miles granted limits of the roads mentioned in said act of June second, eighteen hundred and sixty-four, or the act of which the same is amendatory.

SEC. 5. That if it shall be found that any lands heretofore granted to the Northern Pacific Railroad Company and so resumed by the United States and restored to the public domain lie north of the line known as the "Harrison Line," being a line drawn from Wallula, Washing-

ton, easterly to the southeast corner of the northeast one-fourth of the southeast quarter of section twenty-seven, in township seven north, of range thirty-seven east, of the Willamette meridian, all persons who had acquired in good faith the title of the Northern Pacific Railroad Company to any portion of said lands prior to July first, eighteen hundred and eighty-five, or who at said date were in possession of any portion of said lands or had improved the same, claiming the same under written contract with said company, executed in good faith, or their heirs or assigns, as the case may be, shall be entitled to purchase the lands so acquired, possessed, or improved, from the United States, at any time prior to the expiration of one year after it shall be finally determined that such lands are restored to the public domain by the provisions of this act, at the rate of two dollars and fifty cents per acre, and to receive patents therefor upon proof before the proper land office of the fact of such acquisition, possession, or improvement, and payment therefor, without limitation as to quantity: *Provided*, That the rights of way and riparian rights heretofore attempted to be conveyed to the City of Portland, in the State of Oregon, by the Northern Pacific Railroad Company and the Central Trust Company of New York, by deed of conveyance dated August eighth, eighteen hundred and eighty-six, and which are described as follows: A strip of land fifty feet in width, being twenty-five feet on each side of the center line of a water pipe line as the same is staked out and located, or as it shall be hereafter finally located according to the provisions of an act of the legislative assembly of the State of Oregon approved November twenty-fifth, eighteen hundred and eighty-five, providing for the means to supply the City of Portland with an abundance of good, pure, wholesome water over and across the following described tracts of land: Sections nineteen and thirty-one in township one south, of range six east; sections twenty-five, thirty-one, thirty-three, and thirty-five, in township one south, of range five east; sections three and five in township two south, of range five east; section one in township two south, of range four east; sections twenty-three, twenty-five, and thirty-five in township one south, of range four east, of the Williamette meridian in the State of Oregon, forfeited by this act, are hereby confirmed unto the said City of Portland, in the State of Oregon, its successors and assigns forever, with the right to enter on the herein-before-described strip of land, over and across the above described sections for the purpose of constructing, maintaining, and repairing a water pipe line aforesaid.

SEC. 6. That no lands declared forfeited to the United States by this act shall by reason of such forfeiture inure to the benefit of any State or corporation to which lands may have been granted by Congress, except as herein otherwise provided; nor shall this act be construed to enlarge the area of land originally covered by any such grant, or to confer any right upon any State, corporation or person to lands which are excepted from such grant. Nor shall the moiety of the lands granted to any railroad company on account of a main and a branch line appertaining to uncompleted road, and hereby forfeited, within the conflicting limits of the grants for such main and branch lines, when but one of such lines has been completed, inure by virtue of the forfeiture hereby declared, to the benefit of the completed line

SEC. 7. That in all cases where lands included in a grant of land to the State of Mississippi, for the purpose of aiding in the construction of a railroad from Brandon to the Gulf of Mexico, commonly known as the Gulf and Ship Island Railroad, have heretofore been sold by the officers of the United States for cash, or with the allowance or approval of such officers have been entered in good faith under the pre-emption or homestead laws, or upon which there were bona fide pre-emption or homestead claims on the first day of January, eighteen hundred and ninety, arising or asserted by actual occupation of the land under color of the laws of the United States, the right and title of the persons holding or claiming any such lands under such sales or entries are hereby confirmed and persons claiming the right to enter as aforesaid may perfect their entry under the law. And on condition that the Gulf and Ship Island Railroad Company within ninety days from the passage of this act shall, by resolution of its board of directors, duly accept the provisions of the same and file with the Secretary of the Interior a valid relinquishment of all of said company's interest, right, title, and claim in and to all such lands as have been sold, entered, or claimed as aforesaid, then the forfeiture declared in the first section of this act shall not apply to or in anywise affect so much and such parts of said grant of lands to the State of Mississippi as lie south of a line drawn east and west through the point where the Gulf and Ship Island Railroads may cross the New Orleans and Northeastern Railroad in said State, until one year after the passage of this act. And there may be selected and certified to or in behalf of said company lands in lieu of those hereinbefore required to be surrendered to be taken within the indemnity limits of the original grant nearest to and opposite such part of the line as may be constructed at the date of selection.

SEC. 8. That the Mobile and Girard Railroad Company, of Alabama, shall be entitled to the quantity of land earned by the construction of its road from Girard to Troy, a distance of

eighty-four miles. And the Secretary of the Interior in making settlement and certifying to or for the benefit of the said company the lands earned thereby shall include therein all the lands sold, conveyed or otherwise disposed of by said company not to exceed the total amount earned by said company as aforesaid. And the title of the purchasers to all such lands are hereby confirmed so far as the United States are concerned.

But such settlement and certification shall not include any lands upon which there were bona fide pre-emptors or homestead claims on the first day of January, eighteen hundred and ninety, arising or asserted by actual occupation of the land under color of the laws of the United States

The right hereby given to the said railroad company is on condition that it shall within ninety days from the passage of this act, by resolution of its board of directors, duly accept the provisions of the same and file with the Secretary of the Interior a valid relinquishment of all said company's interest, right, title, and claim in and to all such lands within the limits of its grant, as have heretofore been sold by the officers of the United States for cash, where the government still retains the purchase money, or with the allowance or approval of such officers have been entered in good faith under the pre-emption or homestead laws, or as are claimed under the homestead or pre-emption laws as aforesaid, and the right and title of the persons holding or claiming any such lands under such sales or entries are hereby confirmed. and all such claims under the pre-emption or homestead laws may be perfected as provided by law. Said company to have the right to select other lands, as near as practicable to constructed road, and within indemnity limits in lieu of the lands so relinquished. And the title of the United States is hereby relinquished in favor of all persons holding under any sales of the local land officers, of the lands in the granted limits of the Alabama and Florida Railroad grant, where the United States still retains the purchase money but without liability on the part of the United States.

Approved September 29, 1890.

ACT OF FEBRUARY 18, 1891.

AN ACT to amend an act entitled an act to forfeit certain lands heretofore granted for the purpose of aiding in the construction of railroads, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That an act entitled "An Act to forfeit certain lands hertofore granted for the purpose of aiding in the construction of railroads, and for other purposes," approved September twenty-ninth, eighteen hundred and ninety, be, and the same is hereby amended so that the period within which settlers, purchasers, and others under the provisions of said act may make application to purchase lands forfeited thereby or to make or move to perfect any homestead entries which are preserved or authorized under said act when such period begins to run from the passage of the act shall begin to run from the date of the promulgation by the Commissioner of the General Land Office of the instructions to the officers of the local land offices, for their direction in the disposition of said lands: *Provided*, That nothing herein shall extend any time or enlarge any rights given by said act to any railroad company.

Approved, February 18, 1891.

ACT OF FEBRUARY 24, 1891.

AN ACT for the relief of settlers upon certain lands in the State of Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That all actual settlers upon the lands heretofore relinquished by the State of Iowa to the United States because theretofore erroneously conveyed to said State on account of the grant for the Sioux City and St. Paul railroad, and restored to the public domain and opened to settlement and entry under the decision and order of the Secretary of the Interior, dated July twenty-sixth, eighteen hundred and eighty-seven, shall, if found entitled to enter the same, be allowed, when making final proof, for the time they have already actually resided upon and cultivated the same

Approved, February 24, 1891

ACTS OF THE GENERAL ASSEMBLY OF IOWA RELATIVE TO RAILROAD GRANTS.

CHAPTER 1.

ACTS OF THE FIFTH GENERAL ASSEMBLY—EXTRA SESSION.

AN ACT to accept of the grant and carry into execution the trust conferred upon the State of Iowa, by an act of Congress entitled an act making a grant of lands to the State of Iowa. in alternate sections, to aid in the construction of Railroads in said State, approved May 15, 1856.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands. rights, powers and privileges granted to, and conferred upon, the State of Iowa, by the act of Congress entitled "an Act making a grant of lands to the State of Iowa, in alternate sections. to aid in the construction of railroads, in said State, approved May 15, 1856," be and the same are hereby accepted upon the terms, conditions and restrictions, contained in said act of Congress.

SEC. 2. That so much of the lands, interest, rights, powers, and privileges as are or may be granted and conferred, in pursuance of the act of Congress aforesaid, to aid in the construction of a railroad from Burlington, on the Mississippi river, to a point on Missouri near the mouth of Platte River. are hereby disposed of, granted and conferred upon the Burlington and Missouri River Railroad Company, a body corporate, created and existing under the laws of the State of Iowa.

SEC. 3. That so much of the lands, interest, rights, powers, and privileges as are or may be granted or conferred, in pursuance of the act of Congress aforesaid, to aid in the construction of a railroad from Davenport via Iowa City and Ft. Des Moines to Council Bluffs, are hereby disposed of, granted and conferred to and upon the Mississippi and Missouri Railroad Company, a body corporate, created, and existing under the laws of the State of Iowa.

SEC. 4. That so much of the lands, interest, rights, powers and privileges as are or may be granted and conferred, in pursuance of the act of Congress aforesaid, to aid in the construction of a railroad from Lyons City northwesterly to a point of intersection with the main line of the Iowa Central Air Line Railroad near Maquoketa, thence on said main line, running as near as practicable to the forty-second parallel, across the said State to the Missouri river. are hereby disposed of, granted and conferred to and upon the Iowa Central Air Line Railroad Company, a body corporate, created and existing under the laws of the State of Iowa.

SEC. 5. That so much of the lands, interest, rights, powers and privileges as are or may be granted and conferred, in pursuance of the act of Congress aforesaid, to aid in the construction of a railroad from the city of Dubuque to a point on the Missouri river at or near Sioux City, with a branch from the mouth of the Tete Des Morts to the nearest point on said road, to be completed as soon as the main line is completed to that point, are hereby disposed of, granted and conferred to and upon the Dubuque and Pacific Railroad Company, a body corporate, created and existing under the laws of the State of Iowa

SEC. 6. The lines and routes of the several roads above described shall be definitely fixed and located on or before the first day of April next, after the passage of this act, and maps or plots, showing such lines or routes, shall be filed in the office of the Governor of the State of Iowa, and also in the office of the Secretary of State of the State of Iowa. It shall be the duty of the Governor. after affixing his official signature, to file such map in the Department having the control of the public land in Washington; such location being considered final only so far as to fix the limit and boundary within which lands may be selected; and if it shall appear that the lands that have been donated by the act of Congress aforesaid, for the construction of the several lines above indicated, cannot be obtained by said companies within the limits and along any part of the line aforesaid, the Governor shall from time to time appoint agents to make such selections as may be authorized or granted by Congress for the lines aforesaid; but

the compensation of such agents and the costs, expenses and charges attendant upon and occasioned by making such selections, shall be fixed, regulated, paid, and borne by each of said Railroad Companies respectively, upon and for its own line.

SEC. 7. The Iowa Central Air Line Railroad Company shall furnish, equip and operate the branch of their Railroad that will be constructed under this grant from Lyons City to the point of intersection with the main line of their road near Maquoketa, in the same manner with their main line from the west, and as completely as though the same was a continuation of said main line, and shall never give any preference to the main line of said road, or any part thereof, as defined in their articles of incorporation, by business arrangements, tariff of prices, or otherwise, over the said branch of their Railroad.

SEC. 8. The grants aforesaid are made to each of said companies respectively, upon the express condition, that in case either of such Railroad Companies shall fail to have completed and equipped seventy-five miles of its road within three years from the first day of December next, thirty miles in addition in each year thereafter, for five years, and the remainder of their whole line of road in one year thereafter, or on the first of December, A. D. 1865, then and in that case it shall be competent for the State of Iowa to resume all rights conferred by this act upon the company so failing, and to resume all rights to the lands hereby granted and remaining undisposed of by the company so failing to have the length of road completed in manner and time as aforesaid.

SEC. 9. The roads aforesaid shall be constructed upon a gauge with a width of four feet, eight and one-half inches, and the iron used in the track shall be of approved quality and pattern, and the said roads shall be completed and finished in a style and of a quality equal to the average of other first class western roads, and when the roads, or any of them, authorized to be constructed by this act, shall be intersected by the roads of any other Railroad Company now constructed, or hereafter to be constructed, it shall be the duty of such road or roads, receiving the benefit of this act, to furnish all proper and reasonable facilities and to join such other company in making all necessary crossings, turnouts, sidelings and switches, and other conveniences necessary for the transportation of all freight and passengers over either or any road or roads hereby mutually accommodated, whether said passengers or freight are brought by the roads benefited by this act, or any other road or roads now constructed, or which may hereafter be constructed, and at such rates as shall not in any case exceed the regular tariff of charges on such road or roads

SEC. 10. All persons, who at the time said grant was made, held valid claims by actual occupation and improvement upon any of the lands embraced in said grant, shall be protected in the same, and entitled to purchase and enter the same upon the terms and conditions hereinafter provided.

SEC. 11. Any person, wishing to avail himself of the provisions of this act, shall within three months of the passage thereof, file his application for that purpose with the Judge of the county where such lands may be situate, and shall prove to the satisfaction of said Judge that his claim is valid, and that the same existed at the time said grant was made; and upon such proof being made, such Judge shall give to the applicant a certificate of the fact, and such certificate shall entitle the holder or his *bona fide* assignee to enter such land at the rate of two dollars and fifty cents per acre; *Provided*, that no person, claimant, or the assignee of a claim, shall be entitled to more than one hundred and sixty acres of land under this act; *And provided further*, that the person asserting a claim, whether as claimant or assignee, shall file his affidavit that he has not either directly or indirectly received the benefits of the provisions of this act. Before any rights shall be acquired under such certificate, a copy of the same together with the evidence shall be served on the secretary of the company interested, and such company shall have the right to appeal from the decision of such Judge to the District Court, in the same manner as appeals are taken from the decisions of Justice of the Peace at any time within ninety days after the service of such papers, and the same shall be tried as other appeal cases, and an appeal may be taken to the Supreme Court by either party, in the same manner as appeals in other cases

SEC. 12. Such certificate on being filed with the secretary of the company upon whose line of road such lands may be situate, when no appeal has been taken as herein provided, shall entitle the holder or his assignee to the possession of said land, until the title shall become vested in the company; upon payment thereafter to the Treasurer of the company for said land at the price above designated, such person shall receive from the Secretary of the Company a patent to such land, not exceeding in quantity one hundred and sixty acres. Such deed or patent shall vest in the purchaser all the title of said company in and to such lands, except so far as to reserve to the company all such right of way and station grounds as may be actually necessary for the uses of the company.

SEC. 13. The said companies shall each severally assent to and accept the provisions of

this act, by a written instrument, under the seal of such corporation, with the signatures of the proper officers, within ninety days after the passage of this act, which said acceptance shall be filed in the office of the Secretary of State, and be by the Secretary recorded in the book by him kept for the recording of articles of association.

SEC. 14. Said Railroad Companies, accepting the provisions of this act, shall at all times be subject to such rules and regulations as may from time to time be enacted and provided for by the General Assembly of Iowa, not inconsistent with the provisions of this act, and the act of Congress making the grant.

SEC. 15. It shall be the duty of the companies receiving the benefits of this act, to make a regular annual report of their proceedings at the usual time and place of electing their officers, exhibiting a detailed statement, as far as practicable, of the amount of their expenditures, liabilities, &c., a copy of which shall be filed in the office of the Secretary of State.

SEC. 16. *Be it further enacted*. That any of said companies accepting the grants of lands under this act, shall take the same with the conditions imposed and incumbrances specified in this act, and shall in no event have any claim or recourse whatever upon the state of Iowa, for a misapplication of said grant, incumberances or conditions in this act imposed.

SEC. 17. This act shall take effect and be in force from and after its publication in the Iowa Capital Reporter, and Iowa City Republican.

Approved July 14, 1856.

CHAPTER 129.

ACTS OF THE SIXTH GENERAL ASSEMBLY.

AN ACT authorizing the McGregor, St. Peters and Missouri river Railroad company to accept and appropriate a grant of land.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the McGregor, St. Peters and Missouri Railroad company is hereby authorized and empowered in the name and behalf of the State of Iowa, to accept any grant of land which may be made to said State by the present or any subsequent Congress for the purpose of aiding in the construction of a railroad from McGregor's landing westerly through said State.

SEC. 2. The acceptance of said grant shall be signified by said company filing duplicate certificates to that effect under the seal of said corporation, signed by the president and secretary thereof; one in the office of the Secretary of State of the State of Iowa, the other in the office of the Secretary of the Interior, at Washington, which shall be held and regarded as an acceptance by the State, which shall bind said company to the performance of the conditions of such grant.

SEC. 3. All the rights, title and interest in the lands so granted to the State of Iowa for the purpose aforesaid are hereby granted and conferred upon the said company to as full and complete extent as the same may exist in the State, subject to all the qualifications and restrictions contained in such grant, and it shall be the duty of the Governor of the State, whenever called upon, to execute to the company the proper patents and acquittances therefor.

SEC. 4. The Governor is hereby authorized and required to appoint such agent or agents as may be required, to select or locate any of the lands so granted, which said agent or agents shall each receive three dollars per day for the time actually employed in making such selections, to be paid by said company.

SEC. 5. The line and route of said road shall be definitely fixed and located within one year after the approval of such grant, and maps and plats showing such line and route shall be filed in the office of the Governor, and also in the office of the Secretary of State of the State of Iowa. It shall be the duty of the Governor, after fixing his official signature thereto, with the seal of the State, to cause the same to be filed in the office the Secretary of the Interior at Washington.

SEC. 6. All that part of sections 9, 10, 11, 12, 14, 15 and 16, of an act entitled an act to accept of the grant and carry into execution the trust conferred upon the State of Iowa, by an act of Congress entitled an act making a grant of land to the State of Iowa, in alternate sections, to aid in the construction of railroads in said State, approved May 15, 1856, which act was approved July 14, 1856, as may be applicable to the terms and conditions of said grant; are hereby declared to be in force, and binding on said company.

SEC. 7. This act shall take effect and be in force from and after its publication in the Iowa Capital Reporter and Iowa City Republican, without expense to the State.

Approved January 27, 1857.

CHAPTER 182.

ACTS OF THE SIXTH GENERAL ASSEMBLY.

AN ACT supplement to an act entitled an act to accept the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress, entitled an act making a grant of land to the State of Iowa in alternate sections, to aid in the construction of railroads in said state, approved May 15, 1856, which said act of the Legislature of Iowa was approved July 14, 1856

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the said companies may make such disposition of the lands granted by the act to which this is a supplement, by mortgage or deed of trust, as may be deemed proper for the purpose of securing any amount of construction bonds necessary for the completion of such roads; which may bear such rate of interest not to exceed ten per cent per annum, and may sell the same for the best price that can be procured Said companies, nor either of them, shall ever be allowed to plead that such bonds are usurious or invalid: *Provided*, that the monies realized from the sale of the bonds aforesaid shall be applied exclusively to the construction and equipment of said roads.

SEC. 2. Any mortgage or deed of trust made upon the lands, roads, or the property of either, shall bind and be a valid lien upon all the property mentioned in such deed or mortgage including rolling stock; and the purchasers under a trustees sale or foreclosure of mortgage. shall have and enjoy all the rights of a purchaser on execution sale. *Provided further*, that nothing contained in this act shall be so construed as in any manner to interfere with, change or modify the rights of this state or of the United States to any lands granted by Congress to this state and by this state to certain railroad companies therein, as security for the completion of said roads, or to transfer any right in said lands otherwise than as subject to all the conditions imposed by the grant made by the United States to this state, and by the grant by this state to said companies or by either of said grants: *and, provided further*, that the faith of the state is in no way pledged for the payment of said bonds.

SEC. 3. Any mortgage or trust deed made as before mentioned shall be recorded in the office of the recorder of each county through which said road runs or wherein it owns or holds lands, and shall be notice to all the world of the rights of all parties under the same.

SEC. 4. This act to take effect from and after its publication in the Iowa City Republican and Iowa Capital Reporter.

Approved January 28, 1857.

CHAPTER 17.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT extending the time for completion of 75 miles of road by the Dubuque and Pacific Railroad company.

WHEREAS, It has been represented that the Dubuque and Pacific Railroad company did not complete seventy-five continuous miles of said road by the first day of December last, as required by the 8th section of the act approved fourteenth July, A. D. 1856, commonly called the Land Grant Act, but have since completed the same; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That said subsequent completion of said seventy-five miles shall be deemed a substantial compliance with the provisions of said section by said Company

SEC. 2. This act to take effect from and after its publication in the Iowa State Register and the Dubuque Herald, at the expense of said Company.

Approved March 7th, 1860.

CHAPTER 25.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT to resume all rights conferred upon the Iowa Central Air Line Railroad Company, by an act approved July 14, 1857, [1856] and to repeal certain laws in relation thereto.

WHEREAS, By the act of Congress approved May 15, 1856, there were granted to the State of Iowa certain lands to aid in the construction of certain railroads in said State, upon certain

terms, conditions, and restrictions under which said lands might be disposed of; and whereas, the General Assembly of the State of Iowa, by an act approved July 14, 1856, accepted said grant of lands upon the terms, conditions and restrictions contained in said act of Congress, and contracted with Iowa Central Air Line Railroad Company for the sale upon certain terms of that portion of said lands granted by said act of Congress, to aid in the construction of a railroad from Lyons City north-westerly to a point of intersection with the main line of the Iowa Central Air Line Railroad near Maquoketa, thence on said main line running as near as practicable to the forty-second parallel across the said State to the Missouri River, in consideration of the undertaking on the part of said Company, and subject to the conditions and restrictions contained in said act and the act of Congress aforesaid; and whereas, the said Iowa Central Air Line Railroad Company has wholly failed to perform on their part the conditions of said acts, and has utterly failed to construct any part of said railroad as required by law, and by the terms of their contract, and has failed to complete and equip any portion of said road, thereby, at the option of said State, annulling all their rights to the lands and privileges, under and by virtue of said acts by reason whereof the State of Iowa has the right to resume all said rights and privileges, and all the rights in relation to said lands so as aforesaid conferred upon said company by said State; and whereas, no part of said lands have been actually conveyed by this State to said Company, nor by said Company disposed of pursuant to the provisions of said acts, and inasmuch as the interest of the State in said lands and the construction of the road to aid which said lands were granted by Congress, as also the good faith of the State in executing the trust confided to it by Congress, require that the State should resume said rights and privileges and all rights to the lands aforesaid; now therefore,

SEC. 1. *Be it enacted by the General Assembly of the State of Iowa*, That all rights to the lands, interests, rights, powers, and privileges heretofore conferred or intended to be upon the Iowa Central Air Line Railroad Company, by an act approved July 14, 1856, entitled "An Act to accept of the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress entitled 'An Act making a grant of lands to the State of Iowa in alternate sections to aid in the construction of certain railroads in said State,' approved May 15, 1856," be and the same are hereby absolutely and entirely resumed by the State.

SEC. 2. The fourth section of said act approved July 14, 1856, and all other acts and parts of acts inconsistent with this act, are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its publication in the Daily Iowa State Register and Daily Iowa State Journal, published at the City of Des Moines.

Approved March 17, 1860

CHAPTER 36.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT entitled an act declaratory of the meaning of an act entitled an act for extending the time of completion of seventy-five miles of road by the Dubuque and Pacific Railroad Company, approved 7th of March, 1860.

WHEREAS, The first section of the act above recited reads as follows:

Be it enacted by the General Assembly by the State of Iowa, That said subsequent completion of said seventy-five miles shall be deemed a substantial compliance with the provisions of said section by said Company.

SECTION 1. Now, therefore, *Be it enacted by the General Assembly of the State of Iowa*. That said first section shall be considered, and is hereby declared to mean, that said completion of said seventy-five miles by said Company shall be deemed to be a subsiantial compliance by said company with that portion of said eighth section which required seventy-five miles of said road to have been finished by the first day of December last.

SEC. 2. That this law shall be in force from and after its publication in the Iowa State Register and Dubuque Herald, at the expense of said railroad Company.

Approved March 26, 1860.

CHAPTER 37.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT to carry into execution the trust conferred upon the State of Iowa, in respect to the lands granted by an act of Congress, approved May 15, 1856, to aid in the construction of a railroad from Lyons City, across the State of Iowa, and near the forty-second parallel to the Missouri river.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That so much of the lands, interests, rights, powers and privileges as have been or may be granted and conferred in pursuance of the act of Congress, entitled "an Act making a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of Railroads in said State," approved May 15, 1856, to aid in the construction of a railroad from Lyons City, northwesterly to a point of intersection with the main line of the Iowa Central Air Line Railroad, near Maquoketa; thence on said main line running as near as practicable to the forty-second parallel across the State of Iowa to the Missouri river, are hereby disposed of, granted and conferred to and upon the Cedar Rapids and Missouri River Railroad Company, a body corporate, created and existing under the laws of the State of Iowa; *Provided, however*, That no portion of the grants of land provided for in this act shall be applied to the liquidation of any debt or obligation heretofore made or contracted by the said Cedar Rapids and Missouri River Railroad Company, or of the Chicago, Iowa and Nebraska Railroad Company; *Provided, further*, That it is hereby declared to be the true intent and meaning of this act, that the State of Iowa according to the conditions herein specified, conveys and grants to the Cedar Rapids and Missouri River Railroad Company, her right, title to and interest in the aforesaid lands, and nothing more; and in no event shall said Company have any claim or recourse against the State for any defect in the title or conveyance of said lands.

SEC. 2. The grant by this act conferred upon said Company is made upon the express condition that in case said Company shall fail to have completed and equipped forty miles of its road along the route aforesaid, and west from some convenient point on the Cedar river. near the forty-second parallel, within one year from the first day of December next, after the passage of this act, thirty miles in addition, each year thereafter, for two years, and the remainder of their whole line of road in two years thereafter, or by the first day of December, 1865, then and in that case it shall be competent for the State of Iowa to resume all rights conferred by this act upon said Company so failing, and to resume all rights to the lands hereby granted and remaining undisposed of to the Company so failing to have the length of road completed in manner and time as aforesaid

SEC. 3. The provisions of the ninth, tenth, eleventh, twelfth, thirteenth, fourteenth and fifteenth sections of the first chapter of the laws of Iowa, passed at the extra session of the Fifth General Assembly, and approved July 14, 1856, so far as the same are applicable to this Company under the provisions of this act, and the one hundred and eighty-second chapter of the laws of this State, enacted by the Sixth General Assembly, and approved January 28, 1857; and the eighty-fifth chapter of the laws of this State, enacted by the Seventh General Assembly, and approved March 20 1858, so far as said enactments are not inconsistent with the provisions of this act, be and the same are hereby made applicable to this Company, receiving the benefits of the grant hereby conferred; and it is further provided, that said Railroad shall be and remain a public highway for the use of the Government of the United States, free from toll or other charge upon the transportation of any property or troops of the United States; and if the said Company shall accept this grant upon the condition aforesaid, which acceptance shall appear by an express writing, under the seal of said corporation, with the signatures of its President and Secretary, and shall be filed in the office of the Secretary of the State of Iowa, within ninety days after the approval of this act by the Governor, it shall take the same with the conditions imposed, and incumbrances specified in this act; and shall in no event have any claim or recourse whatever upon the State of Iowa, for a misapplication of said grant, incumbrances or conditions in this act imposed.

SEC. 4. It is hereby further provided, that said Cedar Rapids and Missouri River Railroad Company shall be entitled to the full amount of land authorized by said act of Congress, as the work progresses, for the first three sections of road, of twenty miles each, which shall be constructed by said Company; but thereafter as the work progresses, they shall be entitled to an equal *pro rata* apportionment of the lands remaining subject to appropriation in aid of this work, to be ascertained by a division of the quantity of lands so remaining by the number of whole sections of twenty miles each, extending from the point of construction then reached to the Missouri river.

SEC. 5. It is further expressly provided, that this act shall not be so construed as to give title to any portion of said lands to the Company, accepting the provisions hereof, otherwise than as the work progresses, and as provided in the act of Congress aforesaid, conferring the lands upon the State of Iowa, namely: When they shall have completed each section of twenty miles of road aforesaid they shall be entitled to the amount of land apportioned thereto, and not before; and they shall not become entitled to the first one hundred and twenty sections authorized by act of Congress, until such first section of their road shall have been completed, at which time they shall become entitled to the first apportionment of land. Nor shall this act be so construed as in any manner to prevent the General Assembly of this State from resuming,

upon failure of either of the conditions named in the second section of this act, all lands to which the said Company shall not have then become entitled by completion of one or more sections as aforesaid of the said road

SEC. 6. And it is further expressly provided that said Company shall build, or cause to be built, before the first day of January, 1861, a Railroad of like guage and equal in quality to the Chicago, Iowa and Nebraska Railroad, from Pearl street, in Lyons City, to a point of intersection with the said Chicago, Iowa and Nebraska Railroad within the corporate limits of Clinton City, with such switches and side tracks as the business of said town of Lyons may require; and to operate or cause to be operated the same by running passenger and freight cars, of the same class with those used by the Chicago, Iowa and Nebraska Railroad, in close connection forever with all regular trains at any time run on said Chicago, Iowa and Nebraska Railroad, without occasioning any unnecessary delay to freight or passengers at said point of intersection; and the charge per mile for transportation of freight or passengers shall never exceed the regular charges for like service on the Chicago, Iowa and Nebraska Railroad; the intent and meaning of this section being to secure to the citizens of Lyons the same privileges and benefits of a Railroad connection that are enjoyed by any other place on said Chicago, Iowa and Nebraska Railroad; and it is hereby expressly provided that no lands shall be certified by the Governor to said Cedar Rapids and Missouri River Railroad Company until they have complied with all the requirements of this section

SEC. 7 Said Company shall not commence to built or construct said road at any point further west from the Mississippi River than the town of Marion, in Linn county, Iowa, and the Governor of the State shall not certify any of the lands herein transferred to said Company, until that portion of the road between said town of Marion and the City of Cedar Rapids, together with so much more of said road as to make in the aggregate at least twenty miles, shall be completed, equipped and operated by said Company or its successors.

SEC. 8. And be it further enacted, that it shall be deemed a felony for the President and Directors or Managers of the said Railroad Company accepting the grant of land to be conveyed by this act, to wilfully misapply any of the land herein granted, to any other purpose than the carrying into effect the true meaning and intent of this act, and the President, Directors or Managers of said Railroad Company who may be guilty of any such willful misapplication of the lands herein granted, shall be liable to a fine of not less than five thousand dollars, or imprisonment in the county jail not less than twelve months and not more than three years, or both such fine and imprisonment, at the discretion of the court before whom any case may be tried.

SEC. 9. It is further expressly provided, that if said Cedar Rapids and Missouri River Railroad Company shall fail or refuse to accept of this grant upon the conditions hereby imposed, and in time and manner, as aforesaid, the Census Board of this State is hereby authorized, by proper writing with the seal of State affixed thereto, to confer the same upon such party or company as shall in their judgment, be competent to carry out the enterprise hereinbefore provided for in good faith, and which shall accept the grant by a proper written instrument duly executed and attested, and shall file the same in the office of Secretary of this State, subject to all the preceding sections of this act, and the same shall in that case be applicable to such grantee, subject to all the foregoing terms and conditions of this act, as fully as if named and originated herein.

SEC. 10. This act shall take effect and be in force from and after its publication in the Iowa State Register and in the Iowa State Journal."

Approved March 26th, 1860.

[Chapter 85 of the acts of the Seventh General Assembly mentioned in the above act does not relate to the Railroad Grants It authorized railroad companies to borrow money on their property and execute bonds, etc.]

CHAPTER 153.

ACTS OF THE NINTH GENERAL ASSEMBLY.

AN ACT to require the Dubuque and Sioux City Railroad Company to release certain Swamp, School and River Lands, on the line of said Road, and providing for the compensation therefor by an extension of the time of building said Road.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa.* That from and after the taking effect of this Act, the Governor of the State of Iowa shall not certify to the Secretary of the Interior that any part of the road is completed on the line of the Dubuque and Sioux City Railroad, as now provided for by section four (4) of the Act of Congress making said grant, approved May 15th, A. D. 1856; nor shall said road be entitled to receive any cer-

tificate for lands on said line of road until said company shall have executed a deed of release of all the swamp and overflowed lands now approved, or that may be hereafter approved by the Surveyor General, in any county within the fifteen mile limits of said road, to the county in which such swamp and overflowed lands may be situated, including all such swamp or overflowed lands as were returned and certified to the General Land Office, and ratified to the State by Act of Congress of March 3d, 1857, nor until said Dubuque and Sioux City Railroad Company shall transfer their interest in those tracts of land in Webster and Hamilton counties, heretofore sold by John Tolman, School Fund Commissioner of Webster county, within the fifteen mile limits of the grant of said road (whether the same are held by patents from the State, or contracts made with said Commissioner), to the Register of the State Land Office, in trust, to enable said Register to carry out and perform said contracts in all cases where he is called upon by the parties in interest to do so, before the first day of January, A. D. 1864, (after which day he is authorized and required to reconvey those tracts aforesaid not demanded or claimed as aforesaid at that time, to said Railroad Company), nor until the said Dubuque and Sioux City Railroad Company shall execute deeds of release to the State of Iowa of all lands sold by the State prior to the 7th day of May, A. D. 1854, of the odd sections above the Raccoon Fork of the Des Moines river within five miles of said river, and of such other of said lands as have been sold since that date and prior to the first day of January, A. D. 1862, and now improved and occupied by actual settlers residing thereon, who have purchased the same in good faith, not exceeding, however, one hundred and sixty acres to any one land settler.

SEC. 2. The deeds of release herein provided for shall be executed and acknowledged by said Company, in the same manner as any other deed for the conveyance of real estate, but it shall not be necessary to describe the separate parcels of said lands, and a general release of each kind of land herein described, viz: as "swamp lands," &c., to the State, shall be a valid and legal release of each separate parcel of said lands to the county in which any part thereof may be, and of the Des Moines River Lands and School Lands aforesaid, to the present claimants of title by sale through the State or said School Fund Commissioner, as the case may be.

SEC. 2. The said deeds of release shall be filed and recorded in the office of the State Register of the State Land Office, and either the record or the certificate of said Register shall be sufficient evidence of the compliance of said Companies with the provisions of this Act.

SEC. 4. In consideration of the foregoing relinquishment by said road, the time of completion of any part of said road not now completed, shall be extended one year beyond the time of the taking effect of this Act; *Provided*, That the entire road shall be completed by the time provided for by said Act of Congress.

SEC. 5. All Acts and parts of Acts in any manner conflicting with the provisions of this Act, are hereby repealed.

SEC. 6. This Act shall take effect and be in force from and after its publication according to law.

Approved April 7, 1862.

CHAPTER 121.

ACTS OF THE ELEVENTH GENERAL ASSEMBLY.

AN ACT to quiet the title to certain lands sold by the State to individuals as part of the Des Moines River Grant.

WHEREAS, By act of Congress, approved, August 8, 1846, there was granted to the State of Iowa, certain lands for the improvement of the Des Moines River, and under said grant lands lying along said river and within five miles thereof above the Raccoon Forks, were certified to the State by the Department of the Interior, and were sold by the proper State authorities, to individuals, and patents issued therefor, and the proceeds of such sales applied to the improvement of the river; and,

WHEREAS, The Supreme Court of the United States has decided that the Des Moines River grant of lands extended only to the "Raccoon Forks;" and,

WHEREAS, Since said decision Congress has extended the Des Moines River grants to the Northern boundary of the State, and relinquished to the State, all title which the United States retained in the tracts of land along the Des Moines River, heretofore certified by the department of the interior as part of the original Des Moines River Grant, and which is now held by *bona fide* purchasers of the State of Iowa; and

WHEREAS, A large portion of the lands sold by the state to individuals and since falling within the limits of the grant known as that of the Mississippi and Missouri Railroad, has

become forfeited to the State, by the failure of said road to comply with the conditions of its grant, and recognizing it as the duty of the State at all times to protect individuals holding its patent for lands purchased in good faith, and for a valuable consideration, in the quiet possession of their farms and houses; therefor,

SECTION 1. *Be it Enacted by the General Assembly of the State of Iowa*, That the lands and all rights to the hereinafter described lands and the interests, rights, powers and privileges in and to, and concerning such lands, lying within five miles of the Des Moines River on either side thereof heretofore conferred or intended to be conferred upon the Mississippi and Missouri Railroad Company, if any such lands, rights, interest, powers, or privileges, were ever so conferred by an Act approved July 14th, 1856, entitled "An Act to accept of the Grant and carry into execution the trust conferred upon the State of Iowa by an Act of Congress entitled an Act making a grant of lands to the State of Iowa in alternate sections, to aid in the construction of certain railroads in said State," and by an Act of Congress approved May 15th, 1856, entitled "An Act making a Grant of Lands to the State of Iowa in alternate sections to aid in the construction of certain railroads in said State," and by an Act of Congress approved June 2d, 1864, entitled "An Act to amend an act entitled an act making a grant of lands to the State of Iowa in alternate sections to aid in the construction of certain railroads in said State," be and the same are hereby absolutely and entirely resumed by the State of Iowa.

Provided further, that the resumption herein provided for shall not be considered as a waiver of the right of the State to resume the remaining lands conferred or intended to be conferred upon the Mississippi and Missouri Railroad Company.

PARTS OF SECTIONS.	Section.	Town.	Range.	Acres.
s ½ sec., nw ¼, s ½ ne ¼, nw ¼ ne ¼	7	79	23	629.44
sw ¼ ne ¼, nw ¼ nw ¼, sw ¼ nw ¼, se ¼	17	79	23	280.00
sw ¼ nw ¼, w ½ sw ¼	31	80	23	143.34
lot 6	9	78	24	43.79
s ½ sec. and fractional left bank	17	78	24	320.47
all	19	78	24	653.12
nw ¼ nw ¼	21	78	24	40.00
nw ¼ ne ¼, e ½ nw ¼, nw ¼ nw ¼	29	78	24	160.00
n ½ sw ¼, ne ¼ sw ¼	29	78	24	120.00
ne ¼, e ½ nw ¼, n ½ se ¼	31	78	24	320.00
e ½ n ½, nw ¼ s ½, sw ¼	1	79	24	508.62
sw ¼ nw ¼	3	79	24	40.00
nw ¼ sw ¼, lots 5 and 6	5	79	24	121.70
w ½ ne ¼, sw ¼ ne ¼, s ½ se ¼, and w ½	7	79	24	513.42
w ½ ne ¼, w ½ se ¼, w ½ sw ¼	11	29	24	240.00
se ¼ sw ¼	11	79	24	40.00
e ½, sw ¼ and e ½ nw ¼	13	79	24	560.00
all	15	79	24	640.00
w ½ sw ¼, se ¼ sw ¼, lots 7, 8, 9	17	79	24	280.25
all	19	79	24	646.74
w ½ sw ¼, sw ¼ nw ¼	21	79	24	120.00
s ½ sec., nw ¼, s ½ ne ¼, nw ¼ ne ¼	23	79	24	600.00
s ½ nw ¼, w ½ sw ¼	25	79	24	160.00
n ½ ne ¼, n ½ nw ¼	29	79	24	160.00
nw ¼	31	79	24	169.90
s ½ sw ¼	7	80	24	80.61
sw ¼	9	80	24	160.00
nw ¼ and se ¼	15	80	24	320.00
ne ¼ ne ¼	17	80	24	40.00
e ½ ne ¼	19	80	24	80.00
ne ¼ and w ½	23	80	24	480.00
ne ¼ and w ½	25	80	24	480.00
ne ¼ ne ¼, sw ¼ sw ¼, se ¼	27	80	24	240.00
e ½ se ¼, and sw ¼ se ¼	29	80	24	120.00
nw ¼ and w ½ se ¼	33	80	24	240.00
all	31	80	24	527.43
e ½ ne ¼	35	80	24	80.00
s ½, nw ¼, s ½ ne ¼, and nw ¼ ne ¼	1	78	25	643.86
e ½, nw ¼, and e ½ sw ¼	3	78	25	617.12
e ½ ne ¼, sw ¼ ne ¼, and se ¼ nw ¼	11	78	25	160.00
ne ¼ se ¼	13	78	25	40.00
w ½ ne ¼, se ¼ ne ¼, w ½, se ¼	23	79	25	600.00
all	25	79	25	640.00
n ½, n ½ sw ¼, se ¼, sw ¼ se ¼	27	79	25	600.00
w ½ ne ¼, w ½ se ¼ and w ½	35	79	25	480.00
s ½ ne ¼	1	80	25	80.00

PARTS OF SECTIONS.	Section.	Town.	Range.	Acres.
ne ¼ ne ¼, se ¼ nw ¼, e ½ sw ¼, se ¼	5	80	25	332.81
ne ¼, w ½, e ½ se ¼	9	80	25	560.00
lots 1, 2, 6	11	80	25	105.82
lots 3, 4, 7, 8	13	80	25	180.18
n ½, se ¼ sw ¼, and sw ¼ se ¼, and n ½ se ¼	15	80	25	480.00
sw ¼ ne ¼, s ½ nw ¼, n ½ sw ¼	17	80	25	200 00
se ¼ sw ¼, w ½ se ¼	17	80	25	120.00
e ½ ne ¼, and e ½ nw ¼, nw ¼ nw ¼	21	80	25	200.00
e ½, e ½ nw ¼, e ½ sw ¼, sw ¼, sw ¼	23	80	25	520.00
n ½, sw ¼, n ½ se ¼, se ¼ se ¼	25	80	25	600.00
e ½ ne ¼, nw ¼ ne ¼, w ½ sw ¼, e ½ se ¼	27	80	25	280.00
sw ¼ ne ¼, se ¼ nw ¼, n ½ sw ¼, sw ¼ se ¼	29	80	25	200.00
nw ¼, e ½, sw ¼ se ¼	33	80	25	400.00
e ½ ne ¼, nw ¼, and e ½ se ¼	35	80	25	320.00
n ½ ne ¼, nw ¼ se ¼	11	80	26	120.00
w ½ nw ¼	13	80	26	80.00
n ½	21	81	26	320.00
n ½, se ¼	23	81	26	480.00
Amounting in all to				19,734.48

SEC. 2. That in lieu of the land hereby confirmed to individual purchasers, the Register of the State Land Office shall set apart to, and for the Mississippi & Missouri Railroad Grant an equal number of acres from the Grant known as "Indemnity Lands," (reserved in Section 5 of Chapter 108 of the Acts of the 10th General Assembly) granted by acts of Congress approved July 12th, 1862, and accepted by the General Assembly by Joint Resolution, dated September 11th, 1862, *Provided*, That none of the indemnity lands set apart in this section shall be certified to the Mississippi and Missouri Railroad Company unless the Supreme Court of the United States shall decide that the lands, described in Section 1, of this Act, were included in the Grant of Lands made to the State of Iowa by Act of Congress approved May 15th, 1856; *Provided*, further, that before any of the indemnity lands aforesaid shall be certified to the said Railroad Company all the incumbrances created or suffered by said Company upon the said lands hereby confirmed, or any part thereof shall be removed therefrom.

SEC. 3. That before any lands included in the Grant to the Mississippi and Missouri Railroad Company shall be certified to said Company or its assignees, and before the Governor of this State shall certify to the completion of any part of said Road, they shall file with the Register of the State Land Office, a formal and legal release of all lands described in the first section of this act, and an acceptance in lieu thereof of the indemnity lands set apart by said Register.

SEC. 4. That should the rights and grants conferred upon the Mississippi and Missouri Railroad Company by act of the General Assembly approved July 14th, 1856, be at any time resumed by the State and granted to another company, then all the provisions of this act shall be held to apply to the company upon which such rights and grants are conferred.

Approved April 2d, 1866.

[Chapter 108, of the Tenth General Assembly, and Joint Resolution approved September 11, 1862, mentioned in the above act, will be found under head of the Des Moines Valley Railroad Company.]

CHAPTER 134.

ACTS OF THE ELEVENTH GENERAL ASSEMBLY.

AN ACT to accept of the Grant and carry into execution the Trust conferred upon the State of Iowa, by an Act of Congress entitled "An Act for a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of a railroad in said State."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands, rights, powers and privileges conferred upon the State of Iowa by the Act of Congress entitled "An Act for a grant of land to the State of Iowa in alternate sections, to aid in the construction of a railroad in the State of Iowa," approved May 12, 1864, be and the same are hereby accepted upon the terms, conditions, and restrictions contained in said Act of Congress.

SEC. 2. That so much of the lands, interests, rights, powers, and privileges, as are or may be granted and conferred in pursuance of the Act of Congress aforesaid, for the purpose

of aiding in the construction of a railroad from Sioux City, in the said State of Iowa, to the south line of the State of Minnesota, at such point as the said State of Iowa may select between the Big Sioux and the west fork of the Des Moines River be, and are hereby dispose of, granted and conferred upon the Sioux City and St. Paul Railroad Company, a body corporate existing under and by virtue of the laws of the State of Iowa.

SEC. 3. That said company shall locate and definitely fix the line and route of said road as soon as practicable after the passage of this Act, and shall file a map showing such line or route in the office of the Governor of the State of Iowa, and also in the office of the Secretary of State of the State of Iowa; and it shall be the duty of the said Governor after affixing his official signature thereto, to file, or cause to be filed such map in the office of the Secretary of the Interior. But the location of such line or route, however, shall be considered final only so far as to fix the limit and boundary within which lands may be selected under, and by virtue of said Act of Congress.

SEC. 4. The said road shall be constructed upon the usual gague (gauge) of other first class roads in this State, and the iron used in the track shall be of approved quality and pattern; and the said road shall be constructed and finished in a style and of a quality equal to the average of other first class western roads; and when the said road shall be intersected by any other railroad hereafter constructed, it shall be the duty of the company receiving the benefit of this Act to furnish all proper and reasonable facilities, and to join such other company in making all necessary crossings, turnouts, sidelings, and switches, and other conveniences for the transportation of all freight and passengers over their road, and the rates for transportation shall not in any case exceed the regular tariff of charges on said road.

SEC. 5. The said company shall assent to and accept the grant by this act conferred, by a written instrument under the seal of such corporation, and signed by its President and Secretary, and shall file the same in the office of the Secretary of State of the State of Iowa within six months after the passage of this Act.

SEC. 6. The said company is hereby authorized and empowered to select and designate the point upon the south line of the State of Minnesota, to which the said road shall be built, between the "Big Sioux" and the "west fork" of the Des Moines Rivers, as designated in said Act of Congress.

SEC. 7. The Company accepting the provisions of this Act shall at all times be subject to such rules, regulations and restriction of rates for the transportation of passengers and freight as may be enacted and imposed by the General Assembly of the State of Iowa, not inconsistent with the provisions of this Act and the act of Congress making the grant aforesaid.

SEC. 8 The said Company accepting the grant of land under the provisions of this Act, shall take the same with the conditions imposed and the terms provided by this Act, and in no event shall said Company have any claim or recourse upon the State of Iowa by reason of the conditions imposed by this Act.

SEC 9. All persons who, at the time said grant was made, held valid claims by actual occupation and improvement upon any of the lands embraced in said grant, shall be protected in the same and entitled to purchase and enter the same upon the terms and conditions provided in Sections 1308 and 1309, Chapter 55, of the Revision of 1860.

SEC. 10 This Act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily State Register, a newspaper published in Des Moines, and the Sioux City Journal, a newspaper published in Sioux City, said publication to be without expense to the State.

Approved April 3d, 1866.

CHAPTER 144.

ACTS OF THE ELEVENTH GENERAL ASSEMBLY.

AN ACT to accept the grant of land to the State of Iowa, made by Act of Congress of May 12, 1864, and to carry out the provisions of said Act, entitled, "An Act for a grant of land to the State of Iowa, in alternate sections, to aid in the construction of a Railroad in said State."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the lands, rights, powers, duties, and trusts conferred upon the State of Iowa by an Act of Congress, approved July 12th, 1864, entitled "An Act for a grant of land to the State of Iowa, in alternate sections, to aid in the construction of a Railroad in said State, are hereby accepted by said State, upon the terms, conditions, and restrictions contained in said Act of Congress.

SEC 2. Whenever any lands shall be patented to the State of Iowa, in accordance with the provisions of said Act of Congress, said lands shall be held by the State in trust for the

benefit of the Railroad Company entitled to the same by virtue of said Act of Congress, and to be deeded to said Railroad Company as shall be ordered by the Legislature of the State of Iowa, at its next regular session, or at any session thereafter.

SEC. 3. This Act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved April 20th, 1866.

CHAPTER 10.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT to authorize the Governor to release Lands which have been certified to the State by Authority of the Secretary of the Interior, under any of the Land-Grants where Settlers Rights have intervened prior to the Time when the Title vested in the State, and for the purpose of correcting Errors in Transfers to the State.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the Governor, when satisfied by the Commissioner of the General Land-Office, that any lands to which the State may have acquired color of title, by their having been certified to the State under any of the several grants, that such color of title is inferior to the rights of any valid interfering pre-emptor or claimant, is authorized, and is hereby authorized and required to release by deed of relinquishment such color of title to the United States, to the end that the requirements of the Interior Department may be complied with, and such tract or tracts of land may be patented by the general government to the legal claimants.

SEC 2. *Be it further enacted*, That whenever the Governor is satisfied by proper record evidence that any tract or tracts of lands, which may have been deeded by virtue of any donation or sale to the State, is not the land intended to have been described, and that an error has been committed in making out the transfers, in order that such error may be corrected, he is authorized to quit-claim the same to the proper owner thereof, and receive a deed or deeds for the lands intended to have been deeded to the State originally.

SEC 3. *Be it further enacted*, That this act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register* and *Iowa Homestead*, two papers published at Des Moines, Iowa.

Approved February 5, 1868.

CHAPTER 13.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT Providing for and Requiring the early Construction of the Chicago, Rock Island and Pacific Railroad from Davenport to Council Bluffs, Iowa, upon certain conditions therein named.

WHEREAS, The State of Iowa, by an act passed and approved on the 14th day of July, A. D. 1856, granted to the Mississippi and Missouri Railroad Company (a corporation then in existence under the laws of this State), certain lands in said act designated, to aid in building a railroad from Davenport to Council Bluffs; and

WHEREAS, Subsequently, to-wit: on the 26th day of May, A. D. 1866, another corporation was formed, called the Chicago, Rock Island and Pacific Railroad Company in Iowa, to purchase (in part) and build a railroad between the same points, and along or near the line of the said Mississippi and Missouri Railroad; and

WHEREAS, The said Mississippi and Missouri Railroad Company became insolvent, and the said Chicago, Rock Island and Pacific Railroad Company became the purchaser, at a judicial sale, of all the rights of the said Mississippi and Missouri Railroad Company; and,

WHEREAS, The Chicago, Rock Island and Pacific Railroad corporation subsequently, to-wit: on the 20th day of August, A. D. 1866, consolidated its stock and corporate rights with that of the Chicago and Rock Island Railroad Company, a corporation existing by virtue of the laws of the State of Illinois, with a stipulation and agreement between the said consolidated companies that the whole line would adopt the corporate name of the Chicago, Rock Island and Pacific Railroad Company; and

WHEREAS, The said consolidated company has completed the said line of road as far as the city of Des Moines, and desire to complete the same to the Missouri river as rapidly as

possible, and for this purpose desire the use of said lands so granted to aid in the completion of the same; therefore

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the consolidation of the Chicago & Rock Island Railroad Company, a corporation created by the laws of the State of Illinois, with the Chicago, Rock Island and Pacific Railroad Company of this State, under the name of the last named corporation, be and the same is hereby recognized for the purposes named in their articles of consolidation as recorded in this State.

SEC. 2. The said consolidated company is hereby required to construct, complete and operate its railroad from the city of Des Moines to a point at or near Council Bluffs, on the Missouri river, as required by the articles of incorporation of the said Chicago, Rock Island and Pacific Railroad Company, in this State, so as to enable it to connect its line of road with the Union Pacific Railroad, at as early a period as practicable, and within two years from the passage of this act, and to apply the lands heretofore granted by the General Assembly to the Mississippi and Missouri Railroad Company to the building and completion of said line of railroad, for which purpose the State of Iowa hereby grants unto the said consolidated railroad company, all right or interest the State may have in said land; *provided*, said railroad company, accepting the provisions of this act, shall at all times be subject to such rules, regulations and rates of tariff for transportation of freight and passengers, as may from time to time be enacted and provided for by the General Assembly of the State of Iowa, and further subject to the conditions, limitations, restrictions and provisions contained in this act and in the acts of Congress granting the same to the State, and extending the time for the completion of said road: *provided*, said consolidated railroad company shall also apply to such construction, completion and the equipment thereof, all the proceeds of forty-nine thousand shares of said capital stock issued and sold by said consolidated company, or for it, by or under the direction of its executive committee, or the agents thereof, since the 13th day of September last, or so much thereof as may be necessary for that purpose; and the issuing and sale of said shares of the capital stock of said consolidated company as full paid shares, and sale of the same for less than the sum of one hundred dollars per share, by its officers, are hereby confirmed and declared valid, and the same are and shall be deemed and taken to be full paid shares of said consolidated company, issued and sold for the purpose of completing said line of road from Des Moines to Council Bluffs, and not liable to any calls or assessments; *and provided, further*, that the board of directors of said consolidated company shall postpone the annual meeting of the stockholders for the election of directors thereof, until the first Wednesday of June, A. D., 1869, and that said board of directors shall make and file with the Secretary of this State, on or before the first days of July and January until said road is completed, a report in writing verified by the president or engineer, showing the progress of the work, the portions of the road finished, how much under contract, and the amount expended thereon; *and provided, further*, the said consolidated railroad company shall signify their acceptance of the provisions of this act, by filing in the office of the Secretary of State of this State, a written acceptance thereof by the president and secretary of said company, within ninety days from the passage of this act.

SEC. 3. In case said consolidated company shall neglect to comply with any of the requirements of this act, it shall forfeit to this State all its franchises and corporate rights acquired by or under the laws of this State; and all lands in such case which have been granted to aid in the construction of said road, or any part thereof, by this State or the United States, held by said consolidated company, or by any person or persons by, through, or under them, shall be forfeited, and shall revert to this State, any conveyance or incumbrance by said company to the contrary notwithstanding.

SEC. 4. Any person who, at the date of the filing in the proper department at Washington of the maps showing the location of the route or line of the Mississippi and Missouri railroad, in compliance with the requirements of section six, chapter one, of the acts of the extra session of the Fifth General Assembly, was in the actual occupation, and had made improvements on any of said lands, and has remained in the continuous occupation of the same to the date of the taking effect of this act, and the grantees of any person having such occupancy with improvements, when such grantee and his grantor have been in such continuous occupation shall have the right to purchase one hundred and sixty acres of the land thus occupied and improved upon the terms and conditions hereinafter provided.

SEC. 5. Any person wishing to avail himself of the preceding section shall, within four months from the taking effect of this Act, file his application for such purchase in the county court of the county in which such lands may be situated, with the proofs in writing, showing his right to make such purchase under the provisions of the preceding section, and showing that he has never directly or indirectly received any of the benefits secured to actual settlers on any lands embraced in said grant, either by this act or by the provisions of sections ten, eleven and twelve, of an act in the preceding section mentioned; a copy of which application

and proofs shall be personally served upon the secretary of said company. If such proofs shall establish the right of the applicant to make such purchase, and that he has not, either directly or indirectly, purchased any other lands embraced in said grant under the provisions of this act or of the act above mentioned, the Court shall give him a certificate setting forth such facts, a copy of which shall be personally served upon the secretary of said company The applicant shall, within ninety days after the execution of such certificate, pay to the Treasurer of State, for the use of said company, one dollar and twenty-five cents per acre for the lands described in the certificate, for which the Treasurer shall execute duplicate receipts, one of which shall be indorsed on said certificate, and the other shall be delivered to the secretary of said company. Either party shall have the right to appeal from the decision of the county court to the district court, in the same manner as appeals are taken from the judgment of justices of the peace, within ninety days after the decision of the county court; and the same shall be tried in the district court as a cause triable by the first method of trying equity causes, the applicant being the plaintiff, and the company the defendant; and the court, in its final decree, shall make such order touching the title and the disposition of the moneys deposited with the State Treasurer as the law and the facts require. When no appeal is taken in the time above described, the title shall vest in the applicant, and the moneys so paid to the Treasurer of State shall be held by him and paid to said company, when it shall have been vested with a complete title to said lands under this act.

SEC. 6. That nothing contained in this act shall be so construed as to *effect* [affect] any rights heretofore acquired by third parties to any lands claimed under said grant; and the provisions of an act of the General Assembly of Iowa, entitled "An Act to quiet the title to certain lands sold by the State of Iowa, to individuals, as part of the Des Moines River grant," approved, April 2, 1866, are hereby ratified and confirmed: *Provided*, That said consolidated railroad company shall relinquish to the county of Pottawattamie all right or claim which it now has or may hereafter acquire to any bonds or agreements to take stock or indebtedness heretofore voted by the county of Pottawattamie to or in aid of the construction of the Mississippi and Missouri railroad, so far as said consolidated railroad company is concerned, all acts, votes, decrees or agreements on the part of Pottawattamie county to issue bonds to the Mississippi and Missouri Railroad Company, are hereby declared null and void.

SEC. 7. This act, being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register* and the *Iowa Evening Statesman*, newspapers published at Des Moines, Iowa.

Approved February 11, 1868.

CHAPTER 16.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT to Resume all the Lands and Rights conferred upon the McGregor Western Railroad Company, by or under an Act of Congress approved May 12, A. D. 1864.

WHEREAS, By an Act of Congress approved May 12th, A. D. 1864, entitled "An Act for a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of a railroad in said State," certain lands were granted to the State of Iowa for the use and benefit of the McGregor Western Railroad Company, for the purpose of aiding in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said State, in a westerly direction, by the most practicable route, on or near the forty-third parallel of north latitude, until it shall intersect the proposed railroad running from Sioux City to the Minnesota State line, in the county of O'Brien, in said State of Iowa, which said grant was made to and accepted by the State of Iowa, upon the conditions, restrictions and qualifications therein named; and

WHEREAS, Said Act of Congress farther provides that in the event of the failure of said McGregor Western Railroad Company to build twenty miles of said road during each and every year from the date of its acceptance of said grant, then the State may resume said grant, and so dispose of the same as to secure the completion of a road on said line; and

WHEREAS, Said McGregor Western Railroad Company has wholly failed to build said railroad as therein required, and to perform the conditions of said grant, and has forfeited all right to the benefits of said grant; now, therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all lands and all rights to said lands, granted or intended to be granted to the McGregor Western Railroad Company by said Act, be and the same are hereby absolutely and entirely resumed by the

State of Iowa, and that the same be and are as fully and absolutely vested in said State as if the same had never been granted to said railroad company

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the *Iowa State Register* and *Iowa Statesman*, newspapers published at Des Moines, Iowa.

Approved February 27, 1868.

CHAPTER 26.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT Resuming certain Rights conferred upon the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company, by an Act approved July 14, 1856, and Acts amendatory thereof, and to Repeal certain Laws in relation thereto.

WHEREAS, By an act of Congress, approved, May 15, 1856, there was granted to the State of Iowa, certain land to aid in the construction of certain railroads in said State, upon certain terms, conditions and restrictions under which said lands might be disposed of; and

WHEREAS, The General Assembly of the State of Iowa, by an act approved, July 14, 1856, accepted said grant of lands upon the terms, conditions and restrictions contained in said act of Congress, and transferred and granted to the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company that portion of said lands granted by said act of Congress, to aid in the construction of a railroad from the city of Dubuque to a point on the Missouri river, at or near Sioux City, with a branch from the mouth of the Tete Des Morts, to the nearest point on said road, in consideration on the part of said company that it would complete and equip within the time therein specified; and

WHEREAS, Said Company having failed to complete and equip said road, as required in said act, obtained by an act of the General Assembly of Iowa, approved, April 7, 1862, an extension of time for the completion of said road in further consideration of the release of certain lands in said last mentioned act described; and

WHEREAS, The said Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company, has failed and refused to execute the said releases, and has failed to complete and equip the number of miles of their said road as by said acts of transfer and extension they were required to have completed and equipped at this time; thereby, at the option of the State, annulling all their right and title to the lands so transferred to said company by said act of July 14, 1856, excepting only one hundred and twenty sections of said land for each twenty miles of said road, now completed and equipped, whereby the State has the right to resume all the right, title and interest in and to the remainder and residue of the land originally granted to said company; and

WHEREAS, The good faith of the State, in carrying into execution the trust conferred upon her by said act of Congress, requires that the remaining land and all title to the same should be resumed, to the end that the road, to aid which the same was granted, may be speedily completed; now therefore

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the right, title or interest in and to the land heretofore granted, or intended to be granted, to the Dubuque and Pacific (now Dubuque and Sioux City) Railroad Company, by an act approved July 14, 1856, entitled "An act to accept the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress, entitled 'An act making a grant of land to the State of Iowa, in alternate sections, to aid in the construction of certain railroads in said State, approved, May 15 1856,'" and acts amendatory and supplementive of the same, be and the same are hereby absolutely and entirely resumed by the State: *provided, however*, that nothing in this act contained shall be construed to affect or in any manner impair the title of said company to the one hundred and twenty sections of said land for each and every twenty miles of their road which is now completed and equipped.

SEC. 2. The fifth section of said act, approved, July 14, 1856, and all other acts and parts of acts inconsistent with this act, are hereby repealed.

SEC. 3. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, published at Des Moines, and The Iowa North-West, published at Fort Dodge, Iowa

Approved March 10, 1868.

CHAPTER 42.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT to amend an Act approved April 20, 1866, entitled "An Act to accept the Grant of Land to the State of Iowa, made by Act of Congress of May 12, 1864, and to carry out the Provisions of said Act, entitled an Act for a Grant of Land to the State of Iowa, in Alternate Sections, to aid in the Construction of a Railroad in said State," and to make Effectual the Acceptance by the State of Iowa to said Grant of Land.

WHEREAS, In said Act of the General Assembly of the State of Iowa, approved April 20, 1866, the word "July" occurs in the first section thereof by mistake, instead of the word "May:" therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That said act, approved April 20, 1866, is hereby amended by striking out of the first section thereof the word "July," and by substituting instead thereof the word "May," so that the date of approval of the act of Congress therein referred to, will be correctly stated as having been May 12, 1864, and which was intended to have been therein stated; and the acceptance of said grant of land, intended to be made by said act approved April 20, 1866, is hereby ratified and confirmed.

SEC. 2 This act, being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the *Daily Iowa State Register* and *Iowa Homestead*, newspapers published at Des Moines, Iowa.

Approved March 24, 1868.

CHAPTER 58.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT Making a Grant of Land to the McGregor & Sioux City Railway Company, or, in case of their failure to accept the same, to the Forty-Third Parallel Company, and to execute the Trust conferred by act of Congress entitled "An Act for a Grant of Land to the State of Iowa, in Alternate Sections, to aid in the Construction of a Railroad in said State," approved, May 12, 1864.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the lands, rights, and privileges that are granted to the State of Iowa by an act of Congress, approved, May 12, 1864, for the purpose of aiding in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said State, in a westerly direction, by the most practicable route, at or near the forty-third parallel of north latitude, until it shall intersect the proposed railroad running from Sioux City to the Minnesota State line, in the county of O'Brien in said State of Iowa, are hereby granted and conferred to and upon the McGregor & Sioux City Railway Company, a corporation organized under the laws of the State of Iowa: *Provided*, Said railroad company accepting the provisions of this act shall at all times be subject to such rules, regulations and rates of tariff for the transportation of freights and passengers, as may from time to time be enacted and provided for by the General Assembly of the State of Iowa, and further subject to the conditions, limitations, restrictions, and provisions contained in this act, and in the Acts of Congress granting said lands to the State of Iowa.

SEC. 2. This grant is made upon the express condition that said railway company shall have constructed and in running order a line of railway as required by the provisions of the act of Congress making said grant to the State, and of this act, upon the most practicable route, on or as near as practicable to the forty-third parallel of north latitude, running within one mile of New Hampton, in Chickasaw county, and running from thence by way of, and within one mile of St. Charles City, Mason City, and Algona, until it shall intersect, in the county of O'Brien in this State, the proposed railroad running from Sioux City to the Minnesota State line.

SEC. 3. This grant is conferred on the McGregor & Sioux City Railway Company on the further express conditions that in case said company shall fail to have its railway built and completed in good running order as far west as to Chickasaw, in range fourteen, in Chickasaw county by the first day of September, 1869; or in case said company shall fail to build and complete in good running order at least twenty miles in addition in each and every year thereafter, and the whole of said road by the first day of December, 1875; then, and in case of any such failure, or on failure to comply with any of the conditions of this act, the State of Iowa may at any time resume all rights conferred by this act, and resume all rights to the lands hereby

granted, and which may remain undisposed of to said company on account of road actually built in compliance with the terms of this act; *provided*, that if in any one year more road shall be built than is required by this act it shall be regarded and treated as road built in the next succeeding year or years.

SEC. 4. This railway shall be constructed upon the usual guage of other first-class railroads in this State, and shall be constructed and finished in a style and of a quality equal to the average of other first-class Western railroads.

SEC. 5. The said company shall be entitled to the benefit of the selections of land already made under the grant to the State of Iowa, of lands to aid in the construction of a railroad from McGregor westward on or near the forty-third parallel, approved, May 12th, 1864; and the line located under said grant shall be binding only so far as applicable to said selections.

SEC. 6. It is hereby made the duty of the Governor, when ten consecutive miles of railroad has been built, in accordance with the provisions of this act, to certify that fact to the Secretary of the Interior, and so on for each consecutive ten miles thereof, as the same shall be completed; and whenever the said McGregor and Sioux City Railway Company shall have completed in good running order, according to the provisions of this act, its railway to a point within one mile of St. Charles City, in Floyd county, it shall be the duty of the Governor of this State to cause patents to be issued to said railway company for one hundred and fifty sections of said land, and when the said railway company shall in like manner have completed its railway to the east line of range twenty-two, in Cerro Gordo county, then the said Governor shall cause patents to be issued to said railway company for one hundred and fifty sections of land; and when the said railway company shall in like manner have completed its railway to a point within one mile of Algona, in Kossuth county, then the Governor shall cause patents to be issued to said company for one hundred and fifty sections more of said lands; and when the said railway company shall in like manner have completed its railway to the Little Sioux river, then the said Governor shall cause patents to be issued to said company for all the balance of the lands granted for that purpose; *provided*, that the said railway company shall not convey or encumber any of said lands prior to the time it shall be entitled to patents therefor, as provided in this act; and this act shall not be so construed as to grant to said railway company, or any person or persons whomsoever, any of said lands for any railroad heretofore built.

SEC. 7. All lands embraced in said grant which were entered prior to January 1, 1866, under the homestead laws of the United States, shall be patented by the Governor of this State to the parties by whom the same were so entered, or to their heirs or grantees, upon the payment by them into the State Treasury, within two years of the passage of this act, of the price of such lands as homesteads under the laws of the United States; and the money so paid for such lands shall be held for and paid over to said railway company when such lands would have been earned by said company by the extension of said road as required in this act.

SEC. 8. It is further expressly provided that if said McGregor and Sioux City Railway Company shall fail or refuse to accept of this grant upon the conditions hereby imposed, and in time and manner as herein required, the Forty-Third Parallel Railway Company may accept the grant within sixty days thereafter, and shall thereby become substituted to all the rights and subject to all the conditions hereinbefore mentioned, to the same extent as if said Forty Third Parallel Railway Company had been mentioned in this Act in the place of the McGregor and Sioux City Rail*road*[way] Company, wherever the same occurs therein.

SEC. 9. The said McGregor and Sioux City Railway Company shall assent to and accept the provisions of this Act by a written instrument under the seal of such corporation, with the signatures of the proper officers, within sixty days after the passage of this Act; which said acceptance shall be filed in the office of the Secretary of State, and be by him recorded in the book by him kept for the recording of articles of association. And, as a further condition of this grant, and at the time of the acceptance hereinbefore required, and as a part thereof, the said McGregor and Sioux City Railway Company shall procure and file with the Secretary of State, a full, absolute, legal, and effectual waiver, release, and surrender of all claim, right, or interest, or pretended claim, right, or interest of the McGregor Western Rail*road*[way] Company, its successors or assigns, in or to any of the lands granted to this State by Act of Congress approved May 12th, A. D. 1864, which claim, right, or interest arises out of or is on account of any railroad already constructed; *provided*, That if the Congress of the United States shall make any additional grant of land to the State of Iowa, to aid in the construction of a railroad from McGregor or any intermediate point to a point in O'Brien county, and the said McGregor and Sioux City Railway Company, their successors or assigns, shall comply with all the provisions of this Act, and shall construct their railroad to O'Brien county, in the manner and time as provided in this Act, then this release shall not operate to deprive said

last named company, their successors or assigns, of land in said contemplated additional grant for any railroad constructed on said line between McGregor and O'Brien county.

SEC. 10. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Daily State Register* and *Iowa Evening Statesman*.

Approved March 31, 1868.

CHAPTER 124.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT to Legalize, Confirm, and Carry out a contract between the Dubuque and Sioux City Railroad Company and the Iowa Falls and Sioux City Railroad Company, and to extend the Time for completing said Railroad from Dubuque to Sioux City, to Grant certain Lands to the Dubuque, Bell[e]vue, and Sabula Railroad Company, for the Building of the Tete Des Morts Branch, and for other purposes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That a contract entered into between the Dubuque and Sioux City Railroad Company of the first part, and the Iowa Falls and Sioux City Railroad Company of the second part, transferring so much of the Dubuque and Sioux City Railroad as remains to be constructed, together with the franchises, right of way, depot grounds, and other appurtenances of said road to be completed, also transferring all right and title of the said Dubuque and Sioux City Railroad Company to so much of the lands granted by Congress to aid in the construction of said road as shall appertain to, or be legally applicable to the construction of the uncompleted part of the Dubuque and Sioux City Railroad as aforesaid, except as to the lands hereinafter granted to the Dubuque, Bellevue and Sabula Railroad Company, be and is hereby legalized and confirmed.

SEC. 2. That the *pro rata* of six sections of land per mile reserved by said contract to the Dubuque and Sioux City Railroad Company and the *pro rata* of six sections per mile, conveyed by said contract to said Iowa Falls and Sioux City Railroad Company, shall be adjusted between said companies as follows, to-wit: The land actually conveyed to third parties shall be set apart to said Dubuque and Sioux City Company, not exceeding six sections per mile for the road now built, and if over that number of acres of land have been conveyed, the excess over that amount shall be taken off the west end of the last installment of the lands so conveyed; and in case less than that amount of lands have been conveyed as aforesaid, then a sufficient amount shall be taken to make up such *pro rata* from that portion of the land grant next adjoining and immediately west, as near as practicable, to the lands last conveyed by said Dubuque and Sioux City Railroad Company.

SEC. 3. That a *pro rata* of six sections per mile of said land-grant be and the same is hereby granted to and conferred upon the Dubuque, Bellevue and Sabula Railroad Company, to aid in the construction of said road, known as the Tete Des Morts branch, required to be built by the act of Congress granting said lands to the State of Iowa: *Provided*, That said company shall not encumber or dispose of said lands until the said branch road shall be completed and opened for business and that said branch shall be completed within two years from the first day of January next. Said lands shall be of an average quality and value of so much of said lands granted by the United States as now remain undisposed of, and the Governor of Iowa shall select or cause to be selected, the land hereby granted to said Dubuque, Bellevue and Sabula Railroad Company, or cause the same to be reserved from lands outside of the six-mile limits of said grant, and upon completion of said branch, as above provided, he shall execute a patent for said lands to said company.

SEC. 4. That so much of said land grant as is applicable to the uncompleted portion of the road as aforesaid, west of Iowa Falls, excepting the lands hereby granted to said Dubuque, Bellevue and Sabula Railroad Company, is hereby granted to and conferred upon the said Iowa Falls and Sioux City Railroad Company, subject to the terms and conditions of the act of Congress granting the said lands, dated the fifteenth day of May, A. D. 1856, and the act amendatory thereto, and the act of Congress passed the present session; and also subject to the terms and conditions of this act as herein expressed as follows, to-wit: The road shall be completed as a first-class road from Iowa Falls on the route now surveyed, located, and partly graded, through Webster City and Fort Dodge, and the depot buildings shall be erected on the grounds heretofore donated by the people of said towns for that purpose, and shall be completed thence to Sioux City, which route shall be at all points within the limits of the said land-grant. The track of said road shall be laid with a good substantial rail, weighing not less than fifty-six pounds per lineal yard. The road shall be completed to Fort Dodge by the first

day of July, 1869, the time now fixed by act of Congress; one-half of the balance within one year from that time, and the remainder before the first day of January, A. D. 1872; and said road, when any twenty miles shall be completed, shall be subject to the lease of the Illinois Central Railroad Company, transferred to the Iowa Falls and Sioux City, by the Dubuque and Sioux City Railroad Company, and shall be operated as one continuous and unbroken through line of railroad from Dubuque to Sioux City.

SEC. 5. Said lands so granted as aforesaid, to the Iowa Falls and Sioux City Railroad Company, shall be patented by the Governor to said company as the same shall be earned by the building of said road, but no patent shall be issued by him for any portion of said lands until at least seventy-five miles of road shall be completed, and "no patent shall be made for any lands more than forty miles in advance of the point to which said road may be constructed from time to time," as provided by said act of Congress. No patent shall be made for any lands located within fifty miles of Sioux City, until said company shall have its entire road completed to Sioux City, except for such road as said company may cause to be built and operated from Sioux City eastward, and when said company shall have forty miles of road built and operated from Sioux City eastward then this restriction shall cease, and such lands may be patented for any road built by said company; and no patent shall include lands situate in more than one county, and such patent shall be, by said company, recorded in the county where said lands lie, and a certified copy of the record of the same may be used as evidence with the same effect as the original. And in case any of said lands hereby granted are now, and were on the first day of January last, occupied by actual settlers residing thereon and improving the same, upon such settler making proof to the satisfaction of the Register of the State Land Office of such settlement and improvement, he shall be entitled to purchase not exceeding one-quarter section of land of the State at the rate of $2.50 per acre, and when such land shall have been earned by the extension of said road, upon the payment to the said company of the said sum, the Governor shall execute a patent to such actual settler for said land.

SEC. 6. The legislature shall have the power to resume the lands not earned at the time of such resumption, on default of said company to build said road to Fort Dodge by the first day of July, 1869, or any portion of the road within the time limited herein, or in case they shall be satisfied that said company is not pushing forward the work on said road with reasonable diligence, so as to warrant the belief that the whole line will be completed to Sioux City by the first day of January, 1872.

SEC. 7. The said Iowa Falls and Sioux City Railroad Company shall signify their acceptance of the terms and conditions of this act, by a written instrument, signed by the president of said company, to be filed with the Governor within thirty days after the passage of this act. The company accepting the provisions of this act shall, at all times, be subject to such rules, regulations, and rates of tariff for the transportation of freight and passengers as may from time to time be enacted by the General Assembly of the State of Iowa. If the said Iowa Falls and Sioux City Railroad Company shall fail or refuse to accept of this grant upon the conditions hereby imposed and in the time and manner as herein required, the Census Board of this State is hereby authorized, by proper writing, with the seal of the State affixed thereto, to confer the same upon such party or company as shall, in their judgment, be competent to carry the enterprise hereinbefore provided for in good faith, and which shall accept the grant by a proper written instrument duly executed and attested, and shall file the same in the office of the Secretary of this State, subject to all the sections of this act, and the same shall be applicable to such grantee, subject to all the terms and conditions of this act as fully as if named originally herein.

SEC. 8. Nothing in this act contained, shall be construed to affect in any way the titles, rights, or interests of persons or corporations not expressly named in this act.

SEC. 9. This act, being deemed of immediate importance, shall take effect from and after its publication in the *Daily Iowa State Register*, and *Daily Evening Statesman*, newspapers published in Des Moines, Iowa.

Approved April 7, 1868.

CHAPTER 73.

ACTS OF THE THIRTEENTH GENERAL ASSEMBLY.

AN ACT to carry out the provisions of an act of Congress, approved, May 15, 1856, granting lands to Iowa to aid in the construction of railroads, and to secure the early completion of the Tete des Morts branch of the Dubuque & Sioux City Railroad.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the Dubuque, Bellevue & Sabula Railroad Company, having failed and refused to accept the terms

and conditions of chapter 124 of the acts of the Twelfth General Assembly relating to the construction of the Tete des Morts Branch Railroad, and the grant of land connected therewith; and said company not having proceeded in good faith to construct said branch road, and open the same for business, as required by said act; therefore, all the right, title, and interest in and to the land granted or intended to be granted to said Dubuque, Bellevue & Sabula Railroad Company by any of the provisions of said chapter 124 of the acts of the Twelfth General Assembly, be and the same is hereby absolutely and entirely resumed by the State; *provided, however*, that nothing in this act shall be construed to prevent the said Dubuque, Bellevue & Sabula Railroad Company from claiming and recovering reasonable compensation for any work actually done by said company on the line of said branch road, from any person or company to whom said land grant may hereafter be transferred, and who may proceed to construct said branch road.

SEC. 2. The right of the Dubuque, Bellevue & Sabula Railroad Company to the land grant conferred upon it by chapter 124 of the acts of the Twelfth General Assembly, having ceased and determined, there shall be and is hereby granted to and conferred upon the Dubuque, Bellevue & Mississippi Railway Company, to aid in the construction of the Tete des Morts branch road, required to be built by the act of Congress granting lands to Iowa to aid in the construction of railroads in said State, a *pro rata* of six sections per mile of said land grant: *Provided*, that said Dubuque, Bellevue & Mississippi Railway Company shall not encumber or dispose of said lands until the said branch road shall be completed and open for business; and that said branch shall be completed within two years from the first day of January, A. D. 1870. Said lands shall be of an average quality and value of the lands granted by Congress as aforesaid, to aid in the construction of railroads in Iowa; and the Governor of Iowa shall select, or cause to be selected, the lands hereby granted to the Dubuque, Bellevue & Mississippi Railway Company, or cause the same to be reserved from lands outside of the six mile limit of said grant, and upon completion of said branch road as above provided, he shall execute a patent for said lands to said Dubuque, Bellevue & Mississippi Railway Company.

SEC. 3. The Dubuque, Bellevue, and Mississippi Railway Company is hereby required to signify its acceptance of the terms and conditions of this Act, by a written instrument, signed by the President of said Company, and filed with the Governor, within thirty days after the passage of this Act; and said company accepting the provisions of this Act, shall at all times be subject to such rules, regulations, and rates of tariff, for the transportation of freight and passengers, as may from time to time be enacted by the General Assembly of the State of Iowa. If the said Dubuque, Bellevue, and Mississippi Railway Company shall fail or refuse to accept this grant, upon the conditions herein imposed, and in the time and manner herein prescribed, the Census Board of this State is hereby required by proper writing, with the seal of the State affixed thereto, to confer the same upon such party or company as shall, in their judgment, be competent to carry into effect, in good faith, the enterprise hereinbefore provided for, which shall accept the grant, by a proper written instrument, duly executed and attested; and shall file the same in the office of the Secretary of this State, subject to all the limitations and provisions of this Act, and the same shall be applicable to such grantee, subject to all the terms and conditions of this Act, as fully as if named originally herein.

SEC. 4. This Act being deemed of immediate importance, shall take effect from and after its publication in the *Daily State Register* and *Iowa Evening Statesman*, newspapers published in Des Moines.

Approved April 7th, 1870.

CHAPTER 168.

ACTS OF THE FOURTEENTH GENERAL ASSEMBLY.

AN ACT in relation to Land Grant Lands and to provide for a record title thereto.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa.* That in cases where lands have been granted to the State of Iowa by act of Congress, and certified lists of the lands inuring under the grant have been made to the State by the Commissioner of the General Land Office, as required by act of Congress, and such lands have been granted by act of the General Assembly to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the Register of the State Land Office is hereby authorized to prepare, on the application of the grantee, a list or lists of lands situated in each county inuring to such grantee, from the lists certified by the Commissioner of the General Land Office, as aforesaid, which shall be signed by the Governor of this State, and attested by the Secretary of State, with the State seal, and then be certified to by the Register to be true and correct copies of the lists made to this State, and deliver them to such grantee

who is hereby authorized to have them recorded in the proper county, and when so recorded they shall be notice to all persons the same as deeds now are, and when so recorded shall vest in such grantee the right of the State to the lands therein described, under the grant of Congress by which the lands were certified to the State, so far as the certified lists made by the Commissioner aforesaid conferred title to the State.

Provided, That when the Register includes lands in the list which were not intended to be included in the grant, or the grantee shall not in equity be entitled to the lands or any part thereof, then no title shall pass by said list, and the same as to those lands shall be null and void. Nor shall any title pass to lands which have been selected, set apart or claimed by the State, or any individual under the swamp land or any other grant of Congress, which may be certified or adjudged to the State under such other grant, nor to lands held or claimed under any homestead or pre-emption settlement or other entry or purchase, neither shall the right of the State to control the lands according to the terms of the grants, at any future time be affected by anything done under this act.

Provided further, That in preparing the list or lists of lands under this act, it shall be the duty of the Register of the State Land Office to exclude all lands selected by the State or any county under the swamp land grant, and also excluding all lands claimed under the homestead or pre-emption laws of the United States, or which have been sold or disposed of, and the entry or pre-emption cancelled.

SEC. 2. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily State Register and Leader newspapers, published at Des Moines, Iowa

Approved April 22, 1872.

SECTION 93, CHAPTER 5, TITLE II OF THE CODE OF 1873.

SECTION 93. In cases where lands have been granted to the State of Iowa by act of congress, and certified lists of lands enuring under the grant have have been made to the state by the commissioner of the general land office as required by act of congress, and such lands have been granted by act of the general assembly to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the register of the state land office is hereby authorized to prepare, on the application of the grantee, a list or lists of lands situated in each county enuring to such grantee, from the lists certified by the commissioner of the general land office, as aforesaid, which shall be signed by the governor of this state and attested by the secretary of state with the state seal, and then be certified to by the register to be true and correct copies of the lists made to this state, and deliver them to such grantee, who is hereby authorized to have them recorded in the proper county; and, when so recorded, they shall be notice to all persons the same as deeds now are, and shall vest in such grantee the right of the state to the lands therein described, under the grant of congress by which the lands were certified to the state, so far as the certified lists made by the commissioner aforesaid conferred title to the state;

Provided, That when the register includes lands in the list which were not intended to be included in the grant or the grantee shall not in equity be entitled to the lands or any part thereof, then no title shall pass by said list, and the same as to those lands shall be null and void. Nor shall any title pass to lands which have been selected, set apart, or claimed by the state, or any individual under the swamp land or any other grant of congress, which may be certified or adjudged to the state under such other grant, nor to lands held or claimed under any homestead or pre-emption settlement or other entry or purchase, neither shall the right of the state to control the lands, according to the terms of the grants, at any future time be be effected by anything done under this section;

Provided, further, that in preparing the list or lists of lands under this section, the register of the state land office shall exclude all lands selected by the state or any county under the swamp land grant, and also exclude all lands claimed under the homestead or pre-emption laws of the United States, and which have been sold or disposed of and the entry or pre-emption cancelled.

CHAPTER 34.

ACTS OF THE FIFTEENTH GENERAL ASSEMBLY.

AN ACT authorizing and directing the Governor to certify to the Sioux City and St. Paul Railroad Company, certain lands named therein.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the Governor of the State of Iowa be and is hereby authorized and directed to certify to the Sioux City and St. Paul Raiload Company any and all lands which are now held

by the State of Iowa in trust for the benefit of said Railroad Company in accordance with the provisions of section 2, chapter 144 of the laws of Eleventh General Assembly.

SEC. 2. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act being deemed of immediate importance shall take effect and be in force from and after its publication in The Iowa State Register and The State Journal, newspapers published at Des Moines, Iowa.

Approved March 13, 1874.

CHAPTER 96.

ACTS OF THE SIXTEENTH GENERAL ASSEMBLY.

AN ACT relating to the Lands heretofore granted to the McGregor & Missouri River Railroad Company, Resuming said Lands and Re-granting the same upon new conditions to said Company, and Providing for Forfeiture thereof, and in case of such forfeiture, for the disposition to be made of said Lands.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That whereas the McGregor & Sioux City Railway Company, now known as the McGregor & Missouri River Railway Company, has failed to comply with the conditions and provisions of the acts of the Twelfth General Assembly of the State of Iowa, approved March 31, 1868, entitled an act making a grant of land to the McGregor & Sioux City Railway Company, now, therefore, all lands or rights to lands saving and excepting all those tracts and parcels lying within twenty miles on either side of the located or constructed line of the Sioux City & St. Paul Railroad Company, and within what is known as the "*overlapping* [overlapping] limits," heretofore granted or intended to be granted to the McGregor & Sioux City Railway company, be and the same are hereby absolutely and entirely resumed by the state of Iowa.

SEC. 2. That all of said lands and rights to lands, be and are hereby granted to and conferred upon the McGregor & Missouri River railway company, upon the following express terms and conditions, viz: That the McGregor & Missouri River railroad company, then called the McGregor & Sioux City railway company, shall build and construct their railroad from Algona, in Kossuth county, to Emmetsburg, in Palo Alto county, and locate and establish their depot upon the depot grounds of said company, as shown by the town plat of Emmetsburg; thence to Spencer, in Clay county, and locate and establish their depot upon section 7, in township 96, range 36, on or before the 1st day of January, A. D. 1877, and that the said McGregor & Missouri River railway company shall build and construct their railroad thence on the most direct and practicable route to the point of connection, in O'Brien county, within half mile of Sheldon, with the Sioux City & St. Paul railroad on or before the 1st day of December, A. D. 1877.

Provided, That federal legislation be had in 1876, by which the McGregor & Missouri River Railway Company is permitted to make its junction with the Sioux City & St. Paul Railroad west or southwest of Primghar, outside of O'Brien county; then, in that event, said McGregor & Missouri River Railroad shall be constructed from Spencer to Primghar, and thence to such point of intersection with the Sioux City & St. Paul Railroad, as the McGregor & Missouri River Railroad Company may designate. And if federal legislation is had after 1876, then said McGregor & Missouri River Railway Company may intersect the Sioux City & St. Paul Railroad at such point as the McGregor & Missouri River Railroad Company may determine. And, *provided further*, said Railroad Company or any other Railroad Company, accepting the provisions of this act, shall, at all times, be subject to such rules, regulations and rates of tariff for the transportation of freights and passengers, as may from time to time be enacted and provided for by the General Assembly of the State of Iowa, and further subject to the conditions, limitations, restrictions and provisions contained in this act, and in the acts of Congress granting said lands to the State of Iowa, and the filing by any Railroad Company of the bond hereinafter provided, shall be taken and accepted as an acceptance by the Company so filing, of the above proviso and each part thereof.

SEC. 3. When the said Railroad shall be built and constructed to Spencer, in Clay county, then and thereupon the Governor of the State shall patent and transfer to said McGregor & Missouri River Railway Company, all the lands conveyed or appertaining to said grant lying east of said point and co-terminus with the completed portion of sa d railroad; and when said railroad shall have been built and constructed to the point of connection in O'Brien county, with the Sioux City & St. Paul Railroad, then and thereupon the Governor of the State shall

patent and transfer to said McGregor & Missouri River Railway Company all the remaining lands belonging to or embraced in said grant, appertaining to this line of railroad.

Provided, That before any such patents shall issue, the said McGregor & Missouri River Railway Company, shall file with the Secretary of State a good and sufficient bond approved by the governor, in the sum of fifty thousand dollars, liquidated damages, within sixty days after the passage of this act, conditional upon the faithful performance of the provisions of this act, for the completion of said road to the point of connection in O'Brien county, with the Sioux City & St Paul Railroad, within the time specified in section two of this act

Provided further, That if said McGregor & Missouri River Railway Company shall fail to build and construct their railroad within the time specified in this act, then all lands belonging and appertaining to said grant undisposed of at the date of the passage of this act shall revert to the State of Iowa, and this provision shall be interpreted to mean all lands under said grant not patented to the said company at the date of the passage of this act, by reason of railroad already constructed.

SEC. 4. The said railroad shall be built upon and subject to all the terms and conditions named in the act of 1868 above cited, save in such respects as said terms and conditions are changed or amended by this act.

SEC. 5. Should the McGregor & Missouri River Railway Company fail to build and construct their railroad to Spencer, in Clay county, on or before the 1st of January, A. D. 1877, or fail to file the bonds required by this act within the time prescribed, then all lands belonging and appertaining to said grant undisposed of at the date of the passage of this act, shall revert to the state of Iowa, and this provision shall be interpreted to mean all lands under said grant not patented to the said company at the date of the passage of this act by reason of railroad already constructed; and any other railroad company first filing with the auditor of State, a good and sufficient bond in the sum of fifty thousand dollars, to be approved by the governor, and executive council as provided in section three for a faithful performance of the provisions of this act, may be by advice of the governor and consent of the executive council substituted to all the rights and subject to all the provisions of this act, to the same extent as if the lands were conferred upon said company and named by this act; and said company shall have the same time as is provided by section two of this act for the building of the road Said grant shall then inure to the benefit of the Iowa, Dakota & Black Hills Railroad Company, who shall have the right to file its bonds and accept said grant for thirty days thereafter, subject to the limitations and restrictions hereinbefore or hereinafter provided.

SEC. 6. Nothing contained in this act shall be so construed as to effect or change the rights of the McGregor & Missouri River Railroad Company, or of the Sioux City & St Paul Railroad Company, as now existing in relation to lands where their rights conflict, or overlap, nor shall this act in any manner affect either company in any pending litigation, and if the McGregor & Missouri River Railroad Company shall obtain right or title to any lands heretofore patented to the State for the benefit of the Sioux City & St. Paul Railroad Company over which the last named company has constructed its road, then the McGregor & Missouri River Railroad Company shall for the consideration of one dollar convey and release to the Sioux City & St. Paul Railroad Company a right-of-way over said lands on its present line, fifty feet in width on each side in ordinary cases, and in cases where cuts occur, such additional width as may be necessary for protection against drifting snow not exceeding one hundred and fifty feet in width on each side of said center line of track, and if any of said lands in dispute as to title shall be finally adjudged to the Sioux City & St. Paul Railroad Company, and be owned by it when the McGregor & Missouri River Railroad Company construct[s] its road or particularly designates its precise route or tract to a junction with said Sioux City road, then the last named company shall for the consideration of one dollar convey to the McGregor & Missouri River Railroad Company, a like right-of-way as above for its road. It is further made an express condition of this grant that should the McGregor & Missouri River Railway Company be finally adjudged to be the owner of section thirteen (13), town[ship] ninety-nine (99), range forty two (42,) which has been heretofore patented to the State, for the use of the Sioux City & St Paul Railroad Company, it being the section of land on which Sibley is located, in Osceola county, on which large expenditures and expensive improvements have been made by the Sioux City & St. Paul Railroad Company, it shall be the duty of the McGregor & Missouri River Railway Company to permit the Sioux City & St. Paul Railroad Company to purchase said section at the price of two dollars and fifty cents per acre, and upon the tender of the purchase money therefor, the last named company shall be entitled to receive said land by a conveyance of all the title received by said McGregor & Missouri River Railway Company of the United States or from the State of Iowa, and the Sioux City & St. Paul Railroad Company shall thereupon confirm said plat of Sibley and complete the title of Osceola county to the ground given for the court house, and also confirm the title to all donations of lots heretofore

made for school houses and church lots and fulfill and confirm all contracts made with individuals for the sale of lots in Sibley, and it is further provided that in case the McGregor & Missouri River Railway *Company* shall be constructed to a connection with the Sioux City and St. Paul Railroad *Company* at Sheldon, then the last named company in consideration of the foregoing beneficial privileges, shall donate right-of-way and suitable depot grounds in the village of Sheldon to said McGregor & Missouri River Railway Company.

SEC. 7 The acceptance of the provisions of this act shall be deemed a release by the company accepting the same of all claims to unpatented land, selected for and belonging to the original grant, which have been entered and occupied in good faith pursuant to the provisions of the pre-emption or homestead laws; and upon the making of final proof of occupation and improvement now required by law, and of good faith as aforesaid to the satisfaction of the Register of the State Land Office, the Governor is hereby authorized to execute a patent for such land to the persons entitled thereto.

SEC. 8. This act being deemed of immediate importance, *it* shall be in force from and after its publication in the Iowa State Leader and State Register, daily papers published in Des Moines, Iowa.

Approved March 15, 1876.

CHAPTER 21.

ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

AN ACT in relation to the Lands Granted to the State of Iowa by Act of Congress, entitled, "An Act for a Grant of Lands to the State of Iowa, in alternate sections, to aid in the construction of a Railroad in said State," Approved May 12, 1864, and to Grant to and Impose upon the Chicago, Milwaukee and St. Paul Railway Company, the Powers and Liabilities mentioned in Chapter Four (4), Title Ten (10) of the Code.

WHEREAS, The McGregor and Sioux City Railway Company, now known as the McGregor and Missouri River Railway Company, has failed to comply with the provisions of the act of the Twelfth General Assembly of the State of Iowa, approved March 31, 1868, entitled, "An Act making a grant of land to the McGregor and Sioux City Railway Company," therefore,

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all lands or rights to lands heretofore granted to the McGregor and Sioux City Railway Company be, and the same are hereby, absolutely and entirely resumed by the State of Iowa.

SEC. 2. That all lands and rights to lands, whether in severalty, jointly, or in common, and including all lands or rights to lands, or any interest therein, or claims thereto, whether certified or not, embraced within the overlapping or conflicting limits of the two grants, or roads made and described by the act of Congress hereinafter designated, granted to the State of Iowa, to aid in the construction of a railroad from a point at or near the foot of Main street, South McGregor, in said State, in a westerly direction, by the most practicable route on or near the forty-third parallel of north latitude, until it shall intersect, in the county of O'Brien, a railroad running from Sioux City, Iowa, to the Minnesota State line, by act of Congress, approved May 12, 1864, and entitled "An act for a grant of lands to the State of Iowa in alternate sections, to aid in the construction of a railroad in said State," be, and the same are hereby, granted to and conferred upon the Chicago, Milwaukee & St. Paul Railway Company, which company now owns and operates the said railroad from McGregor to Algona, upon the following express terms and conditions, viz: That the last named company shall, in extension of its present line of road from McGregor to Algona, build and construct its road from Algona, in Kossuth county, to Emmetsburg, in Palo Alto county, and locate and establish its depot upon the grounds selected by the McGregor and Missouri River Railway Company, as shown by the town plat of Emmetsburg, thence to Spencer, in Clay county, and locate and establish its depot upon section seven (7), township ninety-six (96), range 36, on or before the first day of January, 1879; thence on the most direct and practicable route to a point of connection with the Sioux City and St. Paul Railroad, within one-half mile of the corporate limits of Sheldon, in O'Brien county, on or before the first day of January, 1880.

SEC. 3. When the said railroad shall have been built and constructed to Spencer, in Clay county, then and thereupon the Governor of the State shall patent and transfer to the Chicago, Milwaukee and St. Paul Railway Company all lands and rights to lands, and all interest or claims therein, mentioned in section two (2) of this act, and lying east of said point and co-terminus with the completed portion of said road, and when said railroad shall have been built and con-

structed to the point of connection with the Sioux City & St. Paul Railroad, then and thereupon the Governor of this State shall patent and transfer to said Chicago, Milwaukee & St. Paul Railway Company all the remaining lands belonging to or embraced in said grant appertaining to their line of railroad, including all or any part or moiety of the lands in said overlapping limits, which by the terms of said act of Congress appertain to their line of road: *Provided*, That within twenty days from the passage of this act, the said Chicago, Milwaukee & St. Paul Railway Company shall file with the Secretary of State a bond, to be approved by the Governor, in the penal sum of two hundred thousand dollars, conditioned for the faithful performance on its part of all the provisions and conditions of this act, which sum is agreed upon as liquidated damages for the failure of said company to comply with the conditions of said act.

SEC. 4. All the rights, powers, and liabilities mentioned and provided in chapter four (4), title ten (10), of the Code are hereby granted to and imposed upon the said Chicago, Milwaukee and St. Paul Railway Company.

SEC. 5. Should the said Chicago, Milwaukee & St. Paul Railway Company fail to file the bond or acceptance mentioned in section three (3) of this act within the time prescribed, or fail to build and construct its road in accordance with the conditions, or any of them, set out in section 2 of this act, then and thereupon all lands and rights by this act conferred shall revert to the State of Iowa

SEC. 6. The said railroad shall be built upon, and subject to, all the terms and conditions named in the act of 1868, approved March 31, 1868, granting said lands to the McGregor and Sioux City Railway Company, save as such terms and conditions are changed by this act or are inapplicable. And said railroad company accepting the provisions of this act, its lessees or assigns, shall at all times be subject to such rules, regulations and rates of tariff for the transportation of freights and passengers as may from time to time be enacted and provided for by the General Assembly of the State of Iowa.

SEC. 7 In case the Chicago, Milwaukee and St. Paul Railway Company shall fail to file the bond or acceptance provided for in section 3 of this act, within the time prescribed, then any other railroad company, first filing with the Secretary of State the bond aforesaid, may be, by the advice and consent of the executive council, substituted to all the rights and subject to all the provisions and conditions of this act conferred upon or made with reference to the Chicago, Milwaukee and St. Paul Railway Company, in which case the acceptance provided for in section 3 of this act, must be filed with the bond aforesaid.

SEC. 8. The acceptance of the provisions of this act shall be deemed a release by the company accepting the same, of all claims to unpatented lands selected for and belonging to the original grant, which have been entered and occupied in good faith, pursuant to the provisions of the pre-emption or homestead laws of the United States; and upon the making of the final proof of the occupation and improvement now required by law, and of good faith, as aforesaid, to the satisfaction of the Register of the State Land Office, the Governor is hereby authorized to execute patents for such lands to persons entitled thereto; and also all lands embraced in said grant which have been patented by the Governor of this State, under the provisions of section 7, chapter 58, laws of the Twelfth General Assembly; and said lands so patented are hereby expressly reserved from the operation of this act, and the title of said patentees, and their assigns, to the lands so patented, are hereby ratified and confirmed.

SEC. 9. If it shall be found that the Sioux City and St. Paul Railroad Company has constructed its road over any portion of the lands granted by this act, so much land as may be now used and appropriated for right-of-way and fencing at cuts for protection against snow as may be reasonably necessary, not exceeding in width one hundred feet, except at cuts, and in such case not exceeding two hundred feet in width, is hereby granted to said Sioux City and St Paul Railroad Company, and expressly excepted from the grant to said Chicago, Milwaukee and St. Paul Railway Company, and if it shall be found that section thirteen, *town* (township) ninety-nine, range forty-two, or any part or interest therein shall be embraced within the limits of lands granted by this act to the Chicago, Milwaukee and St. Paul Railway Company, said section being heretofore certified by the State to the Sioux City and St Paul Railroad Company as inuring to it as a part of its land grant, and said last named company having erected thereon valuable side-tracks, depots, grain elevators, hotel, and other improvements, and having platted a town or village thereon, sold and donated lots, and dedicated streets and parks for public uses, said section is reserved and excepted from this grant to said Chicago Milwaukee and St. Paul Railway Company, and the title thereto is hereby confirmed to the said Sioux City and St. Paul Railroad Company on condition that said company shall execute a valid conveyance to the State of Iowa in trust for said Chicago, Milwaukee and St. Paul Railway company, or other grantee of the State, as the Governor may direct, of an equal quantity of equal quality of land owned by said Sioux City and St. Paul Company, as would have inured to the Chicago, Milwaukee and St. Paul Railway Company by said section

thirteen, said selection and conveyance to be approved by the Governor. The provisions of this section are hereby declared to be express conditions of the grants made by this act.

SEC. 10. This act, being deemed of immediate importance, shall take effect and be in force on and after its publication in the *Iowa State Register*, and *Iowa State Leader*, newspapers published at Des Moines, Iowa.

Approved, February 27, 1878.

CHAPTER 30.

ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

AN ACT to provide for the Giving of the Bond mentioned in an act entitled, An Act in relation to the Lands Granted to the State of Iowa, by an Act of Congress, entitled "An Act for a grant of lands to the State of Iowa in alternate sections to aid in the construction of a railroad in said State," Approved, May 12th, 1864, and to grant to and impose upon the Chicago, Milwaukee and St. Paul Railway Company the powers and liabilities mentioned in Chapter four. Title ten of the Code.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That for the purposes of carrying out the provisions of section three of said act, approved February 27th, 1878, that the governor is hereby authorized to accept and approve of a bond signed by sureties who may reside out of the State of Iowa, if in the opinion of the governor said sureties are of unquestioned responsibility, anything contained in chapter eleven (11) of the Code to the contract notwithstanding.

Approved March 12, 1878.

CHAPTER 167.

ACTS OF THE EIGHTEENTH GENERAL ASSEMBLY

AN ACT to repeal section 93 of the Code of 1873, and to enact a substitute therefor.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Section 93 of the Code of Iowa is hereby *repealed and* amended so as to read as follows:

"SEC. 93. In cases where lands have been granted to the State of Iowa by act of Congress, and certified lists of lands inuring under the grant have been made to the State by the Commissioner of the General Land-office, as required by act of Congress, and such lands have been granted, by act of the General Assembly, to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the Register of the State Land-office is hereby authorized to prepare, on the application of the grantee, a list or lists of lands situated in each county inuring to such grantee, from the lists certified by the Commissioner of the General Land-office, as aforesaid, which shall be signed by the Governor of the State, and attested by the Secretary of state, with the State seal, and then be certified to by the Register to be true and correct copies of the lists made to this State, and deliver them to such grantee, who is hereby authorized to have them recorded in the proper county, and when so recorded they shall be notice to all persons the same as deeds now are, and shall be evidence of title in such grantee or his or its assigns, to the lands therein described, under the grant of Congress by which the lands were certified to the State, so far as the certified lists made by the commissioner aforesaid conferred title to the State; but where lands embraced in such lists are not of the character embraced by such acts of Congress or the acts of the General Assembly of the State, and are not intended to be granted thereby, the lists, so far as these lands are concerned, shall be perfectly null and void, and of no force or effect whatever: *Provided*, that no lands now in suit shall be included in such lists until said suits are determined and such lands adjudged to be the property of the company: *Provided further*, that the Register shall not include, in any of the lists so certified to the State which have been adjudicated by the proper courts to belong to any other grant, or adjudicated to belong to any county or individual under the swamp land grant, or any homestead or pre-emption settlement. Nor shall said certificate so issued confer any right or title as against any person or company having any vested right, either legal or equitable, to any of the lands so certified."

Approved March 26, 1880.

CHAPTER 186.

ACTS OF THE EIGHTEENTH GENERAL ASSEMBLY.

AN ACT to require railroad companies holding lands by grant to place evidence of their title to such lands on record.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That each and every railroad company which owns or claims to own lands in the State of Iowa granted by the government of the United States or the State of Iowa, to aid it in the construction of its railroad, where it has not already done so, shall place on file and cause the same to be recorded within three months after the taking effect of this act, in each county wherein the land[s] so granted are situated, evidence of its title or claim of title, whether the same shall consist of patents from the United States or certificates from the Secretary of the Interior or Governor of the State of Iowa, or the proper land office of the United States or State of Iowa. Where no patent was issued, reference shall be made in said certificate to the act or acts of Congress, and the acts of the legislature of the State of Iowa granting such lands, giving the date of said acts, and date of their approval under which claim of title is made: *Provided*, that where the certificate of the Secretary of the Interior, or the patents, as the case may be, contain lands situated in more than one county, that the Register of the State Land-office shall, upon the application of any railroad company or grantee, prepare and furnish, to be recorded, as aforesaid, a list of all the lands situated in any one county, so granted, patented, or certified. And when so recorded, said records, or a duly authenticated copy thereof, may be introduced in any court as evidence, as provided in section 3702 of the Code.

SEC. 2 Such evidence of title shall be filed with the recorder of deeds of the county in which the lands are situated, and it shall be the duty of the recorder to record the same and *shall* place an abstract thereof upon the index of deeds, so as to show the evidence of title, and the evidence thereof shall be constructive notice to all persons, as provided in other cases of entries upon said index, and the recorder shall receive same fees as for recording other instruments.

Approved March 27, 1880.

CHAPTER 107.

ACTS OF THE NINETEENTH GENERAL ASSEMBLY.

AN ACT to Resume all the Lands and Rights conferred upon the Sioux City and St. Paul Railroad Campany by or under an Act of Congress approved May 12, A. D. 1864, to Lands not heretofore earned by said Company.

WHEREAS, By and Act of Congress, approved May 12, A. D. 1864, entitled "An act for a grant of lands to the State of Iowa, in alternate sections, to aid in the construction of a rail road in said State," certain lands were granted to the State of Iowa for the purpose of aiding in the construction of a railroad from Sioux City, in said State, to the south line of Minnesota, at such point as the said State might select, between the Big Sioux and the west fork of the Des Moines river, which grant was made to, and accepted by, the State of Iowa upon the conditions, restrictions, and qualifications therein named; and,

WHEREAS, By an act of the General Assembly of the State of Iowa, approved April 3, A. D. 1866, so much of the lands, interests, rights, powers, and privileges as were or might be conferred in pursuance of said acts of Congress, to aid in the construction of the aforesaid road, were disposed of, granted, and conferred upon the Sioux City & St. Paul Railroad Company; and,

WHEREAS, Said act of Congress further provides that if the road accepting said grant is not completed within ten years from its acceptance thereof, the lands thereby granted and not patented should revert to the State of Iowa for the purpose of securing the completion of said road; and,

WHEREAS, Said Sioux City & St. Paul Company duly accepted said grant on the 20th day of September, A. D. 1866, but has failed to complete or cause to be completed any road on the line adopted therefor, from Sioux City to LeMars, in said State of Iowa, or any road in lieu thereof;

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all lands, and all rights to lands, granted or intended to be granted to the Sioux City & St. Paul Railroad Company by said acts of Congress, and of the General

Assembly of the State of Iowa, which have not been earned by said railroad company by a compliance with the conditions of said grant, be and the same are hereby absolutely and entirely resumed by the State of Iowa, and that the same be and are absolutely vested in said State as if the same had never been granted to said railroad company.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and the Sioux City Journal, newspapers published in the State of Iowa.

Approved March 16, 1882.

CHAPTER 123.

ACTS OF THE NINETEENTH GENERAL ASSEMBLY.

AN ACT to Repeal Chapter 153 of the Laws of the Ninth General Assembly, and to Amend Section 1 of Chapter 167 of the Laws of the Eighteenth General Assembly [in Relation to Lands held under Land Grants].

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That chapter 153 of the laws of the Ninth General Assembly be and the same is hereby repealed.

SEC. 2. That section 1 of chapter 167 of the laws of the Eighteenth General Assembly be and the same is hereby amended: First, by striking the words "the grantee" from the 11th line thereof, and inserting in lieu of the words so stricken out the following: "Such person or company or on the application of a party claiming title to any land through such person or company." Second, by striking the word "grantee" from the 12th and 17th lines thereof, and inserting in lieu of the word so stricken out the word "applicant."

Approved March 17, 1882.

CHAPTER 69.

ACTS OF THE TWENTIETH GENERAL ASSEMBLY.

AN ACT authorizing the appointment of an agent to select certain lands along the line of the railroad constructed from McGregor to Sheldon, and providing for the payment of the fees for such selection.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the governor of the State of Iowa is hereby authorized to appoint an agent to make a formal and proper selection, at the local government land office in Des Moines, of the lands not heretofore patented, along the line of the railroad constructed from McGregor to Sheldon, and within the limits specified in the grant made to aid in the construction of said road, which are claimed by occupants under section 8 of chapter 21 of the acts of the Seventeenth General Assembly, and who have filed proof of their claims in the land department of the State. That should the selection of any tract or tracts of such lands be prevented by reason of some interfering claim or right, then such selection to be made as early as practicable after the interference is removed.

SEC. 2. That there be and is hereby appropriated out of any money in the State treasury not otherwise appropriated, the sum of fifty dollars, or so much thereof as may be necessary to pay the fees required by the land department of the general government for such selection. The amount found to be necessary shall be audited and paid upon the order of the governor.

SEC. 3. This act to be in force from and after its publication in the Daily Iowa State Register and Daily Iowa Capital, newspapers published in Des Moines, Iowa.

Approved March 27, 1884.

CHAPTER 71.

ACTS OF THE TWENTIETH GENERAL ASSEMBLY.

AN ACT to relinquish and re-convey to the United States all lands and rights to lands granted to the State of Iowa by the act of Congress entitled "An act for a grant of land to the State of Iowa in alternate sections, to aid in the construction of a railroad in the State of Iowa," approved May 12th, A. D. 1864, which have not been earned pursuant to the provisions of said act

WHEREAS, By an act of Congress, approved May 12th, A. D. 1864, entitled "An act for a grant of lands to the State of Iowa in alternate sections, to aid in the construction of a railroad in said State," certain lands were granted to the State of Iowa for the purpose of aiding in the construction of a railroad from Sioux City in said state to the south line of Minnesota, at such point as the state might select, between the Big Sioux and the west fork of the Des Moines river, which grant was made to and accepted by the State of Iowa, upon the conditions, restrictions and qualifications therein named; and

WHEREAS, By acts of the General Assembly of the State of Iowa, approved April 3d, A. D. 1866, and April 20th, A. D. 1866, the lands, rights, powers, duties and trusts conferred upon the State of Iowa by said act of Congress, were duly accepted on the part of the State of Iowa; and

WHEREAS, By an act of the General Assembly of the State of Iowa, approved April 3d, A D. 1866, so much of the lands, interests, rights, powers and privileges as were or might be conferred in pursuance of said act of Congress to aid in the construction of the aforesaid road, were disposed of, granted and conferred upon the Sioux City & St. Paul railroad company; and

WHEREAS, Said railroad company duly accepted said grant, but failed to complete said railroad as required by the terms and conditions of said grant; and

WHEREAS, By an act of the General Assembly of the State of Iowa, approved March 16th, A. D. 1882, all lands and all rights to lands granted or intended to be granted to the Sioux City & St. Paul railroad company by said acts of Congress and of the General Assembly of the State of Iowa, which had not been earned by said railroad company by a compliance with the conditions of said grant, were absolutely and entirely resumed by the State of Iowa, and vested in said state as absolutely as though the same had never been granted to said railroad company, and

WHEREAS, It is desirable that all lands and rights to lands resumed by the State of Iowa as aforesaid, should be conveyed to and vested in the United States, to the end that such lands shall be made subject to the use of actual settlers, as provided by the acts of Congress relating thereto; now, therefore,

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all lands and all rights to lands resumed and intended to be resumed by chapter one hundred and seven (107), of the acts of the Nineteenth General Assembly of the State of Iowa are hereby relinquished and conveyed to the United States.

SEC. 2. The Governor of the State of Iowa is hereby authorized and directed to certify to the Secretary of the Interior all lands which have heretofore been patented to the state to aid in the construction of said railroad, and which have not been patented by the state to the Sioux City and St. Paul railroad company; and the list of land so certified by the governor shall be presumed to be the lands relinquished and conveyed by section one of this act; *provided*, that nothing in this section contained shall be construed to apply to lands situated in the counties of Dickinson and O'Brien.

SEC. 3. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, a newspaper published at Des Moines, Iowa, and the Sioux City Journal, a newspaper published at Sioux City, Iowa.

Approved March 27, 1884.

SECTION 82, CHAPTER 2, TITLE II OF THE CODE OF 1897.

SEC. 82. In cases where lands have been granted to the state of Iowa by act of congress, and certified lists of lands inuring under the grant have been made to the state by the commissioner of the general land office, as required by act of congress, and such lands have been granted by act of the general assembly, to any person or company, and such person or company shall have complied with and fulfilled the conditions of the grant, the secretary of state is hereby authorized to prepare, on the application of such person or company, or on the application of a party claiming title to any land through such person or company, a list or lists of lands situated in each county inuring to such applicant, from the lists certified by the commissioner of the general land office, as aforesaid, which shall be signed by the governor of the state, and attested by the secretary of state, with the state seal, and then be certified to by the secretary to be true and correct copies of the lists made to this state, and deliver them to such applicant, who is hereby authorized to have them recorded in the proper county, and when so recorded they shall be notice to all persons the same as deeds now are, and shall be evidence of title in such grantee, or his or its assigns, to the lands therein described, under the grant of congress by which the lands were certified to the state, so far as the certified lists made by the commissioner aforesaid conferred title to the state; but where lands embraced in such lists are not of the character embraced by such acts of congress or the acts of the general assembly of the state,

and are not intended to be granted thereby, the lists, so far as these lands are concerned, shall be void; but lands in litigation shall not be included in such lists until the actions are determined and such lands adjudged to be the property of the company; nor shall the secretary include, in any of the lists so certified to the state, lands which have been adjudicated by the proper courts to belong to any other grant, or adjudicated to belong to any county or individual under the swamp-land grant, or any homestead or pre-emption settlement; nor shall said certificate so issued confer any right or title as against any person or company having any vested right, either legal or equitable, to any of the lands so certified.

DES MOINES VALLEY RAILROAD, FORMERLY KEOKUK, FORT DES MOINES & MINNESOTA RAILROAD.

CHAPTER 99.

ACTS OF THE SEVENTH GENERAL ASSEMBLY.

An Act disposing of the Grant of Land made by an Act of Congress granting land to the Territory of Iowa to aid in the improvement of the navigation of the of the Des Moines River.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the lands granted to the then Territory of Iowa by an Act of Congress, approved August eighth, eighteen hundred and forty-six, entitled an Act granting lands to the Territory of Iowa, to aid in the improvement of the navigation of the Des Moines River, in said Territory, and all lands and compensation which may be given in extension or in lieu of any portion thereof by the General Government, and also all stone, timber and other material turned over to the State by the Des Moines Navigation and Railroad Company in settlement with the State of Iowa, be and the same are hereby disposed of and granted to the Keokuk, Ft. Des Moines and Minnesota Railroad Company, a body corporate created and existing under the laws of the State of Iowa, to aid in the construction of a Railroad from the city of Keokuk, at the mouth of the Des Moines river, up and along the valley of said river by way of the city of Des Moines, to the northern line of the State, in the direction of the southern bend of the Minnesota or St. Peters river, excepting all the land belonging to said grant heretofore sold by the State of Iowa, or which may hereafter be conveyed to the Des Moines Navigation and Railroad Company by virtue of a settlement now pending between the State and said Company, and also so much of the said timber, stone and other material as may be used in the completion of the locks and dams at Croton, Plymouth, Bentonsport and Keosauqua; this grant to become operative as soon as Congress shall assent to or permit a diversion, or the title thereto shall become vested in the State so as to be subject to grant.

SEC. 2. That the Keokuk, Ft. Des Moines and Minnesota Railroad Company, shall pay all liabilities against said Des Moines River Improvement, and against the State of Iowa, growing out of said improvement, whether by contracts between the State and other parties, or between the Des Moines Navigation and Rail Road Company and other parties, or between any parties whatever which have been assumed by the State in consequence of the proposed settlement with the Des Moines Navigation and Railroad Company, as contained in the joint resolution passed at the present session of the General Assembly; and said Company shall also complete the locks and dams at Croton, Plymouth, Bentonsport, and Keosauqua, and fifty thousand acres of the lands which may hereafter be certified by the General Government to the State of Iowa, shall be set apart by the Register of the State Land Office, which said lands shall be held for the purpose of securing the payment of said liabilities and the completion of said lock[s] and dams, and that whenever said Company shall pay thirty thousand dollars of said liabilities properly audited and allowed by the Register of the State Land Office, or shall do thirty thousand dollars' worth of work on soid locks and dams to be certified and allowed by an engineer to be appointed by the Governor to superintend said works, that then the Register of the State Land Office shall issue to said Company a certificate for ten thousand acres of said lands so set apart, for every thirty thousand dollars so paid or expended until said liabilities are paid, and said locks and dams are completed, and if any of said fifty thousand acres of land shall remain after the payment of said liabilities and the completion of said locks and dams, it shall be certified to said Railroad Company in the same manner provided in this act: *Provided*, That if the proceeds of said fifty thousand acres of land shall at any time be found insufficient to discharge existing contracts for constructing or repairing the works at Keosauqua, Bentonsport, Plymouth, and Croton, and in all respects preserve the state harmless on account of any liabilities now existing against the State, or that have been assumed by the

proposed settlement with the Des Moines Navigation and Railroad Company, or arising in any manner from the past improvement of the Des Moines River, or the payment of the officers or agents employed in and about said improvement, then the said Keokuk, Fort Des Moines and Minnesota Railroad Company shall be liable to pay the State the amount of said deficiency.

SEC. 3. Whenever the President and Chief Engineer of said Railroad Company shall certify under oath to the Register of the State Land Office that twenty miles of said railroad in a continuous line from the town of Bentonsport, up the valley of the Des Moines River, have been completed and the cars running thereon, the Register shall issue to said Company a certificate for one hundred and twenty sections of land, to be taken as nearly as practicable in a body from the remaining lands nearest to the completed part of said railroad, and the Governor shall, upon presentation of said certificate issue to said Company a patent for said lands, and so from time to time as twenty miles are completed until three-fourths of said lands are exhausted; *Provided*, That the lands hereby granted and so certified to said Company shall be exclusively applied in extending the construction of said Railroad in a continuous line above Bentonsport, and shall be applied to no other purpose whatever; and, provided also, that one-fourth in quantity of said land shall be applied by said Company in the construction of said road above the city of Des Moines; the said one-fourth to be certified in manner as herein provided from the completion of each twenty miles from the city of Des Moines up the valley of the Des Moines river.

SEC. 4. The grant aforesaid is made to said Company upon the express condition that in case such Railroad Company shall fail to have completed and equipped seventy-five miles of road up the valley of the Des Moines River, from the town of Bentonsport, within three years from the first day of December next, thirty-three miles in addition in each year thereafter, for five years, and the remainder of the whole line in three years thereafter, or on the first day of December, eighteen hundred and sixty-eight, then in that case it shall be competent for the State of Iowa to reserve all rights to the lands hereby granted, then remaining uncertified to said Company so failing to have the length of road completed in manner as aforesaid.

SEC. 5. That this grant is subject to all the provisions of an act of the General Assembly of the State of Iowa, approved July fourteenth, eighteen hundred and fifty-six, entitled an act to accept the grant and carry into execution the trust conferred upon the State of Iowa by an act of Congress entitled an act making a grant of lands to the State of Iowa in alternate sections to aid in the construction of Railroads in said State, approved May 15, 1856, so far as the same are applicable and not inconsistent with the foregoing provisions of this act.

SEC. 6. This act to take effect and be in force immediately after the publication thereof in the Iowa Weekly Citizen and Iowa State Journal, newspapers published at Des Moines, Iowa.

Approved March 22, 1858.

CHAPTER 16.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT in relation to the Des Moines River Improvement, and abolishing the Office of Commissioner thereof.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the fifty thousand acres of land to be set apart by the Register of the State Land Office, under the second section of an Act of the General Assembly, approved March 22, 1858, entitled, "An Act disposing of the grant of land made by an Act of Congress granting land to the Territory of Iowa to aid in the improvement of the Navigation of the Des Moines River," shall be taken from the lands next above those transferred by the State to the Des Moines Navigation and Railroad Company by the terms of settlement with that Company, authorized by Joint Resolution of the General Assembly, approved March 22, 1858.

SEC. 2. That the uncompleted dams to be built by the Keokuk, Fort Des Moines and Minnesota Railroad Company, as provided by the said second section of the Act above referred to, shall be completed as follows: that is to say, the dam at Keosauqua shall be completed in one year after the lands granted to said Railroad Company by said Act shall have been certified by the General Government to the State of Iowa, or otherwise become the property of said Company, and the dam at Plymouth, and the other works within two years after the lands shall have been certified as aforesaid.

SEC. 3. That the office of Commissioner of the Des Moines River Improvement be, and the same is hereby abolished.

SEC. 4. That Geo. G. Wright, of Van Buren county, Edward Johnston, of Lee county, and Christian W. Slagle, of Jefferson county, be and they are hereby appointed a Board of

Commissioners for the purpose of ascertaining all the liabilities, whether in suit or otherwise, against said Des Moines River Improvement, and against the State of Iowa, growing out of said Improvement, and which are to be paid by the Keokuk, Fort Des Moines and Minnesota Railroad Company, as provided by the said second section of the act of the 22d of March, 1858, above referred to.

SEC. 5. Said Commissioners, or a majority of them, shall meet at the city of Keosauqua, in the county of Van Buren, within six months after the passage of this Act, or as soon thereafter as practicable; and shall organize the Board by taking an oath that they will well and truly discharge the duties imposed upon them by this Act.

SEC. 6. After having organized, said Commissioners shall give public notice of the time and place of their meeting, and the objects of the commission, by a general notice to all persons claiming to be entitled to be paid by the provisions of the said section of the said Act of March 22d, 1858, that unless they present their claims within six months after the time fixed in said notice for the meeting of the Board, they will not thereafter be received or acted upon, but forever barred; which notice shall be published for at least four weeks in some newspaper published at the County Seat of Van Buren County, and a newspaper published in the city of Keokuk.

SEC. 7. After said notice shall have been given, said Commissioners, or a majority of them, shall meet at the time and place appointed by said notice, and proceed to hear testimony and decide upon the validity of all claims presented which are legal and equitable, and the amount thereof, which decision shall be final and conclusive, and may adjourn from time to time during and after the said six months from the time of their meeting, until they shall have decided upon all the claims presented within said six months; and at any time during said six months, when said Board shall not be in session, claims may be filed with the Clerk of the District Court of the county in which the Board sits, and it shall be the duty of said Clerk to present said claims so filed to the said Commissioners at their first meeting thereafter. Said Commissioners shall have power to administer oaths, and to compel the attendance of witness and the production of papers, and the Sheriff of the county in which the Board sits shall serve and execute the necessary processes when required by said Commissioners, and all claims not presented within the said six months shall be forever barred.

SEC. 8. When any of the claims aforesaid shall have been decided, the Commissioners shall report the same to the Register of the State Land Office, who shall audit said claims and none others, in accordance with the second section of the said act of the 22d of March, 1858, and it shall be the duty of the Keokuk, Ft. Des Moines and Minnesota Railroad Company, to pay said liabilities so audited, one-half within one year, and one-half within two years after the aforesaid lands shall have been certified to the State of Iowa, or otherwise become the property of said Company, with ten per cent interest thereon from the time said claims were audited.

SEC. 9. For every three thousand dollars worth of work done on the locks and dams, and for every three thousand dollars of said audited liabilities paid by the said Keokuk, Fort Des Moines and Minnesota Railroad Company, in accordance with the second section of said act of March 22, 1858, the Register of the State Land Office shall certify to said Company 1,000 acres from said 50,000 acres of land.

SEC. 10. In case said Keokuk, Fort Des Moines and Minnesota Railroad Company shall not complete said dams or pay said audited liabilities as hereinbefore provided, then the said Commissioners shall proceed to complete said dams and pay said liabilities by the sale or mortgage of so much of said fifty thousand acres of land as may be necessary for that purpose, provided that said Commissioners may give said railroad company further time for the completion of said dams, if in their opinion the said company shall have proceeded in the construction thereof in good faith, and that said further time is necessary.

SEC. 11. Said Commissioners shall, as soon after the organization of the Board as may be expedient, proceed to sell all the interest of the State in all such locks and dams belonging to the Des Moines River Improvement and the land appertinent thereto, and the water power thereto belonging, as shall have been completed by the State or by the said railroad company; and shall also sell the dams and water power at Keosauqua and Plymouth in the same manner, when said dams shall have been completed, and shall make conveyances in the name of the State without warranty to the purchasers of the interest so sold, containing covenants on the part of said purchasers that they and their heirs and assigns shall and will forever keep said dams and locks in good repair, and that they will at all reasonable times pass boats through said locks, and charge only such tolls as may be agreed upon between said Commissioners and the purchasers, not exceeding the maximum rates prescribed in the contract by the State with the Des Moines Navigation and Railroad Company, which conveyances shall also be executed by the purchasers as parties of the second part thereto, and said sale shall be made upon such

terms as will secure the State against all liability upon any leases or contracts for water power heretofore executed between the officers of the Improvement and individuals, and the proceeds of said sales shall be applied, first, to the payment of the expenses of said sales, second, to the payment of said Commissioners, third, to the payment of damages for any lands condemned, and fourthly, any balance that may remain shall be paid on the audited claims herein provided for.

SEC. 12. Said Commissioners shall receive five dollars per day for the time actually employed in said commission;

Provided, that the aggregate per diem of each of said Commissioners shall not exceed three hundred dollars; which, if not paid by the proceeds of the sales aforesaid, shall be paid by the said Keokuk, Fort Des Moines and Minnesota Railroad Company as one of the audited claims hereinbefore provided for.

SEC. 13. That all the stone. timber and other materials belonging to said Des Moines Improvement, and not necessary to be used in the construction of the locks and dams provided for in the second section of the said act of the 22nd of March. 1858, are hereby relinquished and transferred to the Keokuk, Fort Des Moines and Minnesota Railroad Company.

SEC. 14. In case of the death, resignation, or refusal to act, of any of said Commissioners, it shall be the duty of the Governor to fill such vacancy by appointment.

SEC. 15. Said Commissioners shall have power to procure for the State at any one of said points where dams are or may hereafter be erected, the land upon which any part of any lock or dam, or abutment, is or may be erected, and also a sufficient quantity of land at and adjacent to said dams, not exceeding two acres in extent on each side of the river, to make the water power created by said dam available and of value to the State, by condemning said land in the same manner as is or may be provided by law for condemning land for right of way for railroads; and any damages which may be awarded to the owners of such lands, shall be paid out of the proceeds of the sale of the dam and water power for the benefit of which said land is condemned; the possession of said lands not to be taken after the condemnation until the damages are paid.

SEC. 16. This act to be in force from and after its publication in the Iowa State Register and the Keosauqua Republican.

Approved March 3d, 1860.

CHAPTER 35.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT making provision for the payment of the salary of the Commissioner of the Des Moines River Improvement, and requiring the Keokuk, Fort Des Moines and Minnesota Railroad Company to pay the amount of said salary into the State Treasury.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That there be and is hereby appropriated out of the State Treasury, the sum of fourteen hundred and sixty dollars, to pay the salary of William C. Drake, commissioner of the Des Moines River Improvement, from the first day of January, 1859 up to the time said office was abolished, and the Auditor of State is hereby directed to draw a warrant on the Treasurer in favor of said Drake for said sum.

SEC. 2. The Keokuk, Fort Des Moines & Minnesota Railroad Company, are hereby required to pay into the State Treasury of this State, the amount of money appropriated by the first section of this act, to pay the salary of said Commissioner, with ten per cent interest thereon from the time this act takes effect, within one year after the lands granted to said Railroad Company by an act entitled "an act disposing of the grant of land made by act of Congress granting land to the Territory of Iowa, to aid in the improvement of the navigation of the Des Moines River," approved, March 22d, 1858, shall have been certified to the State of Iowa, or otherwise become the property of said Company.

SEC. 3 In case said Railroad Company fail to pay said sum of money into the State Treasury, as provided in section two of this act, then the Commissioners appointed by an act entitled "an act in relation to the Des Moines River Improvement, and abolishing the office of Commissioner thereof," approved, March 3, 1860, shall proceed by the sale or mortgage of lands, as provided for in section ten of said act last named, to raise said sum and pay the same into the State Treasury.

SEC. 4. This act to take effect and be in force from and after its publication in the Daily Iowa State Register and Daily Iowa State Journal, anything in section twenty-one of the Code to the contrary notwithstanding.

Approved, March 24, 1860.

CHAPTER 103.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT relative to the Keokuk, Fort Des Moines and Minnesota Railroad Company.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall not be lawful for the Keokuk, Fort Des Moines and Minnesota Railroad Company to make any Deed of trust or mortgage on their Railroad and franchises from the city of Keokuk to the city of Des Moines, other than the existing mortgage executed by the said Company to Luther C. Clark and Samuel R. Curtis, dated February 16, 1857, except with the consent in writing first had and obtained, of a majority in interest of the holders of the bonds secured by the said existing mortgage, such consent to be acknowledged and recorded in the same manner as the said mortgage is now recorded. And it shall not be lawful for said Company to issue their Bonds under the aforesaid existing mortgage at any greater rate than fifteen thousand dollars per mile, and in respect to that portion of their Railroad lying between the town of Eddyville and the City of Des Moines, it shall not be lawful for said Company, except with the consent in writing of a majority of bondholders in the manner aforesaid, to issue their Bonds under said existing mortgage, except as the track of their Railroad shall have been prepared, and the rails laid thereon and affixed thereto, so that cars can run thereon, and then only at the aforesaid rate of $15,000 per mile, and the trustees under said mortgage shall certify such bonds only as may be issued as herein provided. But nothing herein contained shall be construed to prevent said company from making and issuing such an amount of construction bonds as they may deem necessary to provide for the construction and equipment of the said Railroad, or to secure the same by pledge of the bonds issued under and secured by the aforesaid existing mortgage.

SEC. 2. In case said existing mortgage or deed of trust shall be foreclosed, and a sale of said road be made by the trustees, or by order or decree of Court under said Mortgage, the road, its appurtenances and franchises shall immediately thereby pass to the purchaser or purchasers, who shall be deemed the successors to said Keokuk, Fort Des Moines and Minnesota Railroad Company, and as such shall take, have, enjoy and exercise all the rights, powers, privileges and franchises that were possessed by said Keokuk, Fort Des Moines and Minnesota Railroad Company at the time of the execution of such mortgage or deed of trust, or at the time of sale aforesaid.

SEC. 3. This act shall take effect when accepted by the said Company, by a resolution to that effect of the Board of Directors, duly authenticated by the President and Secretary, under the corporate seal of the said Company, and filed in the office of Secretary of State.

SEC. 4. This act to be in force from and after its publication in the Iowa Citizen and Iowa State Journal, without expense to the State.

Approved February 10th, 1860.

CHAPTER 91.

ACTS OF THE EIGHTH GENERAL ASSEMBLY.

AN ACT conferring certain powers on the Board of Commissioners appointed for the purpose of ascertaining the liabilities of the Des Moines River Improvement, and for other purposes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the Board of Commissioners appointed and provided for by an act entitled "An act in relation to the Des Moines River Improvement, and abolishing the office of commissioner thereof," approved March 3d, 1860, shall have the power, and they are hereby authorized and directed to inquire into and examine the liabilities and obligations of all persons to said improvement, or the state on account of said improvement, arising from contracts made by any person or persons with the officers or agents of said improvement, and also all liabilities of any and all persons who may have heretofore acted as agents or officers of said improvement, and also all liabilities of any and all persons who may wrongfully withhold any money or property belonging to said improvement, or to the state on account of said improvement, or who may have wrongfully taken or trespassed on any of the property belonging to said improvement, or who may for any cause be liable in any sum to said improvement or the state for or on account of said improvement.

SEC. 2. Said Board for that purpose may, upon their own motion, or on the petition of any other party, issue a citation or notice to any person believed to be indebted or liable in any sum to said improvement, or to the state on account of said improvement, requiring such

person to appear before such commissioners at such time and place as they may, in such notice, designate, to answer to such claims, charges and liabilities as may be briefly set forth and specified in said notice. Such notice shall be served by the sheriff, as other notices, and his returns shall have the same force and validity as in other cases. Said commissioners, or any one of them, may issue subpœnas for witnesses, which shall, in like manner, be served by the sheriff.

SEC. 3. At the time fixed in such notice for the appearance of the person against whom the claim is made, and who may have had the notice required by the preceding section, the commissioners shall (unless, for good cause the hearing is continued,) proceed to determine the liabilities of said party so cited to said improvement, or to the state on account of said improvement, and shall render judgment for any amount due from such party, together with all costs, including the mileage and per diem of the commissioners, which judgment said commissioners shall file in the office of the clerk of the district court of the county in which the Board sits, and when said judgment of said commissioners is so filed in said clerk's office, it shall be entered by the clerk in the proper records, and shall have all the force and effect of a judgment rendered in said court, and no appeal shall in any case be allowed from such judgment.

SEC. 4. Said commissioners shall have power to employ counsel to prosecute before said Board any and all the claims aforesaid against any or all persons indebted or liable to said improvement, or the state on account of said improvement, or the property connected therewith, and to that end said commissioners may arrange to pay such counsel such sums or proportion of any amount recovered as they deem right and just.

SEC. 5. The true intent and meaning of this act is to confer on said commissioners full powers, judicial and otherwise, to enable them fully to carry out the objects and purposes of this act, and said commissioners may adopt such rules and regulations as they deem proper to aid them in carrying out the objects of this act.

SEC. 6. All moneys collected under the provisions of this act shall be applied as provided in section 11 of said act, approved March 3d, 1860, for the disposition of the proceeds of the sales of the dams, water power, etc , connected with said improvement.

SEC. 7. Said commissioners may, without the proceedings herein provided for, when practicable, proceed and settle with any party liable to said improvement, and make such provisions for the security and payment of any amounts found due, as they deem just and right.

SEC. 8. This act shall be in full force and take effect from and after its publication in the *Iowa State Journal* and Keosauqua *Republican*.

Approved April 3d, 1860.

JOINT RESOLUTION OF CONGRESS, MARCH 2, 1861.

Resolved by the Senate and House of Representatives of the United States of America in Congress Assembled, That all the title which the United States still retain in the tracts of land along the Des Moines river, and above the mouth of the Raccoon Fork thereof, in the State of Iowa, which have been certified to said state improperly by the Department of the Interior, as part of the grant by act of congress approved August eighth, eighteen hundred and forty-six, and which is now held by bona-fide purchasers under the state of Iowa, be, and the same is hereby, relinquished to the state of Iowa.

Approved March 2, 1861.

JOINT RESOLUTION NO. 19, NINTH GENERAL ASSEMBLY.

JOINT RESOLUTION in relation to the Des Moines River Grant.

Resolved by the General Assembly of the State of Iowa, That our Senators in Congress be instructed, and our Representatives requested, to use their influence to procure from the proper Department at Washington, an order to prevent the sale of any lands within the State of Iowa, heretofore held by the Department of the Interior to have been granted to the Territory of Iowa, by act of Congress of August 8, 1846, to aid in the improvement of the Des Moines River, until the action of Congress can be had in regard to quieting said grant; and to obtain from Congress the passage of an Act or Resolution, granting or confirming to the State of Iowa, all of said river lands, to the north line of the State of Iowa, to be used by the State in paying the just claims assumed by the State against the Des Moines River Improvement, and in building a Railroad along said river: *Provided*, That no such act shall, in any manner, apply to any lands heretofore granted to the State for Railroad purposes, or for any other purposes whatsoever.

Resolved, That the Secretary of State shall send copies of these resolutions to each of our Senators and Representatives in Congress.

Approved April 7th, 1862.

ACT OF CONGRESS, JULY 12, 1862.

AN ACT confirming a Land Claim in the State of Iowa, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That the grant of lands to the then Territory of Iowa, for the Improvement of the Des Moines River, made by the act of August 8th, 1846, is hereby extended so as to include the alternate sections, (designated by odd numbers.) lying within five miles of said river, between the Raccoon Fork and the Northern boundary of said State; such lands are to be held and applied in accordance with the provisions of the original grant, except that the consent of Congress is hereby given to the application of a portion thereof to aid in the construction of the Keokuk, Ft. Des Moines & Minnesota Railroad, in accordance with the provisions of the act of the General Assembly of the State of Iowa, approved March 22d, 1858. And if any of said lands shall have been sold or otherwise disposed of by the United States before the passage of this act, excepting those released by the United States to the grantees of the State of Iowa under joint resolution of March 2d, 1862, the Secretary of the Interior is hereby directed to set apart an equal amount of lands within said State to be certified in lieu thereof: *Provided*, That if the State shall have sold and conveyed any portion of the lands lying within the limits of this grant the title of which has proved invalid, any lands which shall be certified to said State in lieu thereof by virtue of the provisions of this act, shall inure to, and be held as a trust fund for the benefit of the person or persons respectively whose titles shall have failed as aforesaid.

Approved July 12, 1862.

JOINT RESOLUTION No. 2.

NINTH GENERAL ASSEMBLY, EXTRA SESSION—ACCEPTING A LAND GRANT.

JOINT RESOLUTION accepting the grant of lands made to the State of Iowa by an act of Congress, approved 13th [12th] July, 1862, entitled "an Act confirming a land claim in the State of Iowa, and for other purposes."

Resolved by the General Assembly of the State of Iowa, That the grant of lands made by the Act of Congress approved July 13th, [12th] 1862, entitled "An Act confirming a land claim in the State of Iowa, and for other purposes," be and the same is hereby accepted by the State of Iowa, on the terms and conditions in said Act contained.

Approved September 11th, 1862.

CHAPTER 37.

ACTS OF THE NINTH GENERAL ASSEMBLY—EXTRA SESSION.

AN ACT to provide for the selection of the lands granted to the State of Iowa by an Act of Congress approved July 13th, [12th] 1862, entitled "An Act confirming a land claim in the State of Iowa and for other purposes."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the Governor of the State of Iowa be and is hereby authorized and required to appoint one or more Commissioners whose duty it shall be to do and perform whatever duty may be necessary to perfect the selection of the lands granted to this State by Act of Congress approved July 13th, [12] 1862.

SEC. 2. The said Commissioner or Commissioners shall, as soon as said lands are selected and set apart to the said State, report the same to the Governor and file complete abstracts in the office of the Register of the State Land Office.

SEC. 3. The said land when selected and reported to the Governor, as provided by this Act, shall be held by the State in trust for the purposes for which it was granted to the State; but the State shall in no wise dispose of said lands until authorized by future legislation.

SEC. 4. The Commissioners who shall be appointed by the Governor, under the provisions of this Act, shall receive the sum of three dollars per day in full compensation for the time actually employed by them in the performance of such duties as are imposed upon them by the provisions of this Act, to be paid out of any money in the Treasury not otherwise appropriated.

SEC. 5. This Act shall take effect and be in force from and after its publication according to law.

Approved September 11th, 1862.

CHAPTER 108.

ACTS OF TENTH GENERAL ASSEMBLY.

AN ACT supplemental to Chapter ninty-nine of the laws of the Seventh General Assembly, approved March 22, 1858, and relating to the Des Moines River Land Grant, and for the payment of certain audited claims and releasing to the United States certain occupied lands included in said grant.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the title and interest of the State of Iowa in and to any portions of the lands granted by the act of Congress, approved July 12th, 1862, situated north of township number ninety, north, which was entered upon by a head of a family as a homestead or as a pre-emption claim, and who had prior to the first day of January 1863, filed in the proper land office a declaratory statement, and who actually occupied the said land with his family, as a homestead, on the first day of December last, and has continued to hold and occupy the same, shall be relinquished to the United States upon the condition hereinafter mentioned The said claimants shall, within ninety days from the taking effect of this act, make due proof before the Register of the Land Office at Fort Dodge, of such filing, entry, and continued occupation, and any person claiming an interest in the said lands, after giving all contesting parties ten days' notice of the time and place, may appear before the Register within thirty days after the expiration of the said ninety days, and contest the validity of such claims, and the whole evidence having been reduced to writing and certified to by said Register of the Land Office at Fort Dodge, shall be deposited in said Land Office, and a complete list of such claims and the evidence relating thereto shall be filed in the office of the Governor at Des Moines, within one hundred and forty days from the date of the taking effect of this act. The Governor shall execute a release of such lands to the United States, when lists of the same, duly certified by the Register of the Land Office at Fort Dodge, shall be furnished him, and he shall be satisfied from the evidence so filed with the Register that the said claims have been established in accordance with the provisions of this act.

Provided, That if any of the said claimants shall fail to perfect their claims upon any of the aforesaid lands in the manner required by the laws of the United States relating to pre-emptions and homesteads, then such unclaimed lands shall belong to the State of Iowa. and be held and disposed of as provided by the said act of Congress, approved July 12, 1862, and

Provided further, That if any purchase money shall be paid by said claimants to the United States for such lands, the same shall inure to the benefit of the parties legally entitled thereto.

SEC. 2. No person or persons, company or corporation, claiming said lands, or any part thereof, shall be entitled to receive a certificate, or other conveyance of said granted lands, until such person or persons, company or corporation, shall execute and file in the office of the Register of the State Land Office a deed of release to the State of Iowa of the lands described in Section one of this act.

SEC. 3. Charles Pomeroy, of Boonesboro, and John R. Needham, of Oskaloosa, are hereby appointed commissioners to classify the lands granted to the State of Iowa by the act of Congress of July 12, 1862, and it shall be their duty,

First—To file an oath in the office of the Register in such form as shall be prescribed by that officer, to discharge fairly and impartially the duties imposed by this act.

Second—After the filing of said official oath, and as soon as practicable after said lands are certified to the State of Iowa, to arrange said lands with reference to their value, in three separate classes or grades; the lands in each class to be as nearly as practicable of equal value.

Third—To file in the office of the Register lists of the lands in each grade or class.

SEC. 4. As soon as said lists are filed in the office of the Register of the State Land Office, it shall be the duty of such Register to reserve and set apart of those lands lying in place upon the Des Moines River above township number ninety, seventy thousand acres, taking the same as nearly as practicable from the lands next north of said township.

Provided, That in the setting apart of said seventy thousand acres, ten sections of land upon which S. H. Taft has located a colony shall be excluded, and the Governor is hereby authorized to convey said ten sections of land to S. H. Taft for not less than one dollar and twenty-five cents per acre, and the money received for the same shall be deposited in the State Treasury for the use of the Keokuk, Fort Des Moines and Minnesota Railroad Company, when they shall become entitled thereto under the provisions of this act, which land so reserved shall be held to secure the payment of the claims and discharge of existing liabilities against the Des Moines River Improvement in the manner hereinafter provided.

SEC. 5. The commissioners hereinbefore named, shall set apart from the indemnity lands, so called, fifty-eight thousand eight hundred and thirty acres, one-third from each class or grade to be used, or so much thereof as may be necessary for that purpose by the State in adjusting the titles of its grantees to lands sold prior to June 9th, 1854, as contemplated by act of Congress approved July 12, 1862.

SEC. 6. After the lands as granted have been so classified and graded, and the reservations provided for in sections four and five of this Act, have been set apart by the Register, the Keokuk, Fort Des Moines and Minnesota Railroad Company, shall select two hundred and forty sections of those remaining, less the ten sections to be conveyed to S. H. Taft, as provided in Section four of this Act, and shall file in the office of the Register a list showing the same, after which a number of sections of said lands equal in value to one-fourth of all the lands including the two hundred and forty sections to be selected by said company as herein provided, granted to the Keokuk, Fort Des Moines and Minnesota Railroad Company, except the reservation provided for in Section four and five of this Act, shall be selected by Charles Pomeroy, who shall cause a list of the same to be filed in the office of the Register of the State Land Office; all of said selections shall be made as nearly as practicable one-half in each case from the lands in place and one-half from the indemnity lands, so called, and in making all of said selections one-third shall be taken from each of the three grades in which such lands shall be classed.

SEC. 7. That upon the filing of certificate in the office of the Register of the State Land Office by the Keokuk, Fort Des Moines and Minnesota Railroad Company, verified by the oath of the President and Secretary thereof, showing that such Company has forty miles of its road, from the town of Bentonsport up the valley of the Des Moines River, completed and in operation, it shall be the duty of the Register to certify to said company the two hundred and forty sections of land selected by said company as above provided, and upon the presentation of such certificate to the Governor, he shall, if satisfied that the above provision has been complied with issue to said company a patent therefor.

SEC. 8. That the lands selected by Charles Pomeroy as above provided for, shall be set apart by the Register of the State Land Office, to be applied in the construction of said Railroad from the city of Des Moines to Fort Dodge, and said lands so reserved shall be divided into four equal parcels, one of which shall be certified and patented to said company upon the completion of each fourth in distance of that portion of said road.

SEC. 9. Upon the payment or satisfaction by said Railroad Company of the claims against the Des Moines River Improvement, which have been duly allowed and certified by the commissioners and audited by the Register of the State Land Office, according to an act of the Eighth General Assembly, approved March 3d, 1860, entitled an act in relation to the Des Moines River Improvement and abolishing the office of Commissioners thereof, including the amount paid by the State in accordance with Chapter Forty-four of the Acts of the Ninth General assembly to Brown and Allender; also the amount paid W. C. Drake in accordance with Chapter Fifty-three of the acts of the Eighth General Assembly, also to the Estate of E. Mayne, balance for services as Commissioner, one hundred and sixteen dollars and eighty cents, to Ed. Johnson balance for similar services, ninety-one dollars and fifty cents; to J. E. Jewett, balance for similar services, ninety dollars; to Semple and Kinley, counsel fees, twenty dollars; also all interest accruing on all or any of said claims as now fixed by law; together with the costs and expenses incurred in grading or classing the lands in said grant as required by the terms of this Act. The Register shall certify to said company the lands set apart and reserved by Section four of this Act, and the Governor shall, if he is satisfied that the foregoing provisions have been complied with, and provided said Keokuk, Fort Des Moine and Minnesota Railroad Company shall have filed with the Secretary of State, a bond in the sum of one hundred thousand dollars, with sureties to be approved by the Governor, conditioned that said R. R. Company will pay all just and legal claims against the State of Iowa on account of or growing out of the improvement of the Des Moines River, issue a patent therefor, except for so much as shall have been released to the United States in compliance with the provisions of this Act, and upon the payment or satisfaction of any portion of said claims by said company, it shall be entitled to a certificate and patent for a portion of said lands in the ratio of one thousand acres of land for every three thousand dollars of said claims so paid or satisfied.

SEC. 10. The bond provided for in section nine of this Act, shall not bind the Keokuk, Fort Des Moines and Minnesota Railroad Company to pay any claims except such as have grown out of contracts for the construction and completion of the works at Keosauqua, Plymouth and Croton, and which have been allowed by the Commissioners appointed under the act of March 3d, 1860, or their successors, or which shall be allowed, not exceeding twenty thousand dollars, within sixty days from the taking effect of this Act. All claims not presented

within the said sixty days shall be forever barred Said Commissioners are authorized to hear and determine such claims as may be presented to them within the said sixty days, and to fix the time and place of their meeting, and to give thirty days notice thereof in the Keosauqua Republican and Keokuk Gate City, as provided in said Act of March 3, 1860.

Provided, That as to all claims not mentioned in this section, the bar imposed by the Act of March 3d, 1860, is to continue in full force.

SEC. 11. All assignments of said claims, or of any part thereof, shall be filed in the office of the Register of the State Land Office on or before the first day of July next, and no assignment not thus filed shall entitle the holder thereof to any claim in the trust fund provided to pay such claims, and the Register or Company shall be justified in paying any funds applicable to the payment of said claims, to any person who appears by the papers on file with or in the claim to be entitled thereto.

SEC. 12. In case the said Company shall not have paid all the claims mentioned in the ninth section of this Act, as follows: At least one-half in amount thereof within one year from the time the certificate of such lands shall be delivered to the State, and the remaining part within one year thereafter, then the Register of the State Land Office shall cause said reserved lands to be appraised so that the prices of the three classes shall average three dollars per acre. He shall thereupon offer the same for sale at public auction, in such parcels as will bring the greatest price, after giving two months' notice of such sale in the "Iowa State Register," the "Keosauqua Republican," and the "Ft. Dodge Republican." *Provided*, That in no case shall the lands be sold for less than the minimum price so fixed, unless hereafter directed by the General Assembly. At such sale the owners of any of the said claims may bid on such lands, and the Register shall receive their claims as aforesaid, receipted as money paid on such bids.

SEC. 13. The Register shall, from the moneys received from such sale, pay as follows: 1st—The expenses of such classification, appraisement, advertisement and sale. 2nd—Sums due the State for moneys advanced or due other parties, as mentioned in section nine of this Act. 3d.—The claims unpaid and not used in the purchase of said lands. And in case there shall not be in his hands moneys sufficient to pay all of said claims, the payments thereon shall be pro rata. And after the application of all the moneys so received, the claimants may enter upon and select any of said lands not disposed of, to the amount of their said unpaid claims, at the minimum price fixed thereon; and the Governor shall, in all cases of the above disposition of any of said lands, issue patents therefor. Should any of the said reserved lands remain undisposed of after the payment of such claims, they shall be treated as other lands subject to be certified to said Company.

SEC. 14. In case the said Railroad Company shall procure from all persons having valid claims against the Des Moines River Improvement, or the State, arising out of contracts for the completion of the locks and dams in said Improvement, or for leases, water-rents and other contracts from which future liabilities may arise by reason of said locks and dams not being completed, full releases from all such contracts, claims and demands, and shall file the same in the office of the Register aforesaid; then the said Company shall be released from any obligation to complete said locks and dams at Croton, Plymouth and Keosauqua, as provided by section two of said Act of March 22d, 1858; and the said Company is hereby released from any obligation to complete and keep in repair the lock and dam at Bentonsport; and in case the said Company shall expend any sums of money upon any of said works, or in procuring said releases, then, for every three thousand dollars so expended, the Register shall certify to said Company one thousand acres of the lands above reserved not required to pay the claims of section nine of this Act, and in the same rates for any less sums so expended.

SEC. 15. Whenever it shall be made to appear to the satisfaction of the Governor and the Register of the State Land Office, that in accordance with any contract with the Keokuk, Fort Des Moines & Minnesota Railroad Company, and for a consideration paid by said Company, the completion of either of the locks and dams remaining uncompleted at Croton, Plymouth and Keosauqua, has been assumed by some proper party, and the State and said Company discharged from any further payments therefor, and that the State and said Company have been discharged from all liabilities arising out of any contracts for the completion of either of such locks and dams heretofore entered into or assumed by the State as trustee, or out of any and all contracts or leases of water-power heretofore executed or assumed by the State as such trustee, or otherwise, it shall be the duty of the Governor and Register of the State Land Office, first, if so requested by such Company, to execute to such party as the Company shall designate, a conveyance in the name of the State of Iowa, without warranty, of all the interests of the said State in such lock and dam, and in the land appurtenant thereto, and the water-power thereto belonging, and in any material prepared for the construction of such lock and dam; and if any of such material shall have been improperly taken possession of by any person, the

State or its grantee may replevin the same. That said conveyance shall contain a covenant on the part of the grantee, that said dam shall at all reasonable times be kept in condition to pass boats without unnecessary hindrance or delay, and that for boats passed through the locks of such dam, the toll charged shall not exceed the maximum rates prescribed by the contract by the State with the Des Moines Navigation and Railroad Company. Second, to certify to said Keokuk, Fort Des Moines & Minnesota Railroad Company, or to such person as it may designate, for every three thousand dollars so paid, one thousnd acres of land from the seventy thousand acres reserved by this Act, and in the same ratio for sums less than three thousand dollars.

SEC. 16. When said Railroad Company shall, in the manner prescribed in Section seven of this Act, establish the fact that it has completed and is operating twenty miles of its road, in addition to that for which it shall have received lands of this grant prescribed in this Act: *Provided*, The said Company shall have then satisfied all the claims mentioned in Sections nine and ten of this Act, to be evidenced by receipts filed in the office of said Register, or by the receipt of the State Treasurer, for moneys paid to such Treasurer in default of the proper claimants receiving the same, the said Company shall be entitled to a certificate and patent for one hundred and twenty sections of said lands, to be selected, as nearly as practicable, one-half from the lands in place, and one-half from the indemnity lands, so called, and one-third from each of said grades or classes, until there shall remain of the lands within said grant, undisposed of, only the lands reserved by the preceding sections of this Act: *Provided*, That it is also made to appear to the satisfaction of the Governor and the Register of the State Land Office, that said road has been constructed over the most practicable route up the valley of the Muchakianock Creek, and that a depot has been established on the line of said road at the point nearest the city of Oskaloosa, and on the east side of said creek, or that the Mahaska County Railroad Company has consented to a different route and a different point for the location of said depot.

SEC. 17. When the Keokuk, Fort Des Moines and Minnesota Railroad Company shall in like manner have established the fact that it has completed and is operating its road one-fourth of its distance between the city of Des Moines and Fort Dodge, it shall be entitled to a certificate and patent for one-fourth of the lands reserved by Section eight of this Act; and upon the completion of each additional one-fourth of said road between Des Moines and Fort Dodge, said Company shall be entitled to receive a certificate and patent for one-fourth of the lands so reserved: *Provided*, however, that the Railroad Company building westwardly from McGregor shall have the right of way for their road across the lands embraced in this Act, and the same is hereby granted to said Company: And, *Provided further*, That the State shall in no event whatever, be liable to said Keokuk, Fort Des Moines & Minnesota Railroad Company, or to any of its grantees, or any other persons to whom lands may be sold or patented under the provisions of this Act, for any failure of title to any of the lands so sold or patented.

SEC. 18. The time in which the first seventy-five miles of the Keokuk, Fort Des Moines and Minnesota Railroad from the town of Bentonsport up the valley of the Des Moines River, shall be completed, is hereby extended to the first day of May, 1865, after which the said Company is required to build and equip thirty-three miles of its road for each year for five years, and the remainder of the whole line within three years thereafter, or on the first day of May, 1874; and in case of a failure to so build and equip said road, the lands then remaining uncertified to said Company shall belong to the State, to be disposed of as provided by the act of Congress of July 12th, 1862, and the laws of this State.

SEC. 19. The Commissioners hereinbefore named shall each receive as compensation for services rendered in the discharge of their duties imposed by this act the sum of three dollars per day for the number of days engaged therein, and their necessary expenses; and the bills therefor shall be audited by the Register of the State Land office, and paid by the Keokuk, Fort Des Moines and Minnesota Railroad Company. If either of said Commissioners shall neglect or refuse to discharge the duties imposed by this act, the Governor shall appoint some competent person to act in his place.

SEC. 20. The said Keokuk, Fort Des Moines and Minnesota Railroad Company shall assent to and accept the provisions of this act by a written instrument under the seal of said corporation, with the signature of the proper officers, before any lands shall be patented to them by the Governor, as provided by this act, which said acceptance shall be filed in the office of the Secretary of State, and be by the Secretary recorded in the book by him kept for the recording of articles of association. Said Company accepting the provisions of this act, shall at all times be subject to all the rules and regulations, and all the restrictions and conditions not inconsistent with this act, provided in an act passed March 3d, 1860, an act passed March 22d, 1858, and an act passed July 14th, 1856, by the General Assembly of the State of Iowa.

SEC. 21. This act being deemed of immediate importance, shall take effect and be in force

from and after its publication in the Iowa State Register and the Iowa Homestead, newspapers published in Des Moines.

Approved March 28th, 1864.

CHAPTER 22.

ACTS OF THE ELEVENTH GENERAL ASSEMBLY.

AN ACT supplemental to Chapter 108 of the Laws of the Tenth General Assembly.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all moneys received by the Register of the State Land Office, as provided by section 13 of Chapter 108 of the Laws of the Tenth General Assembly, shall be paid over to the State Treasurer, who shall pay out the same as follows: 1st. The expenses of such classification, appraisement, advertisement and sale. 2d. Sums due the state for moneys advanced or due other parties as mentioned in section 9 of the act to which this act is supplemental. 3d. He shall pay the warrants provided for in section 2 of this act, *pro rata*, as such moneys shall be received.

SEC. 2. That there is hereby appropriated out of the money thus to be paid into the state treasury the sum of one hundred and seventy thousand dollars, or so much thereof as may be necessary for the payment of the claims of the following persons, or their assignees:

James J. Kinnersly, Jonas Houghton, Adam Hine, Wm. Baker, R. Jackson for heirs of A. Miller, Wm. Armstrong, Edwin Manning, John Parker, H. D. Stewart, Van Buren county: Meek & Bros., Joseph Benning, George Grey, D. Kennedy, S. Dwight Eaton, Peter Tobie, Thomas H. Harlan, Guy Wells, J. P. Gray, Robert P. Gray, Felix Deck, John Stafford, J. Benning, administrator, Wm. McCowan, Isaac P. Gray, Gray & Co., Wells, Chedester & Co., Green, Bragg & Co., E. T. Colton, Meek & Sons, O. H. P. Scott, H. K. Love & Co., and the Auditor of State is hereby required to draw warrants therefor upon the written application of James J. Kinnersly and the other parties mentioned in this section or their assignees, which warrants shall be payable out of the moneys mentioned in section 1 of this act, and shall draw interest at the rate of seven per cent. per annum, provided such warrants shall not be construed as rendering the State liable to pay the said warrants except out of the aforesaid fund.

SEC. 3. The written application for said warrants shall specify the amount of warrants that shall be issued in the name of each of said parties, or their assignees, the correctness of which shall be evidenced by the certificate of the Register of the State Land Office.

SEC. 4. The warrants issued under the provisions of this Act shall be receivable in payment for lands sold under the provisions of the act to which this act is supplemental.

SEC. 5. The Des Moines Valley Railroad Company may at any time pay any of the warrants mentioned in this Act upon the like condition that they are authorized by the Act to which this is supplemental, to pay off the claims therein mentioned; and if the said company shall be unadvised of the whereabouts of such warrants they may pay the funds for the redemption thereof into the State Treasury, from which time interest shall cease to accrue on such warrants: *Provided*, however, that no part of the lands mentioned in this Act, or in any Act to which this is suppplemental, shall be conveyed to said Railroad company until all of said warrants shall have been paid.

SEC. 6 When the funds for the redemption of said warrants shall be received by the State Treasurer, he shall give notice thereof in the manner now required to be given for the redemption of outstanding warrants.

SEC. 7. That after the lands mentioned in section 4 of the Act to which this Act is supplemental, shall have been offered for sale, under the provisions of said Act, for the space of three months and remain unsold, it shall be competent for the Register of the State Land Office with the advice and approval of the Cencus Board, to sell such lands at a less price per acre, if by said Board deemed advisable, *provided* the said lands should not be sold at a price less than $1.25 per acre, and *provided* said Register shall first give thirty days' notice by publication in the *State Register*, and the *Iowa North-West*, of the time of said sale, at such reduced price.

SEC. 8. All persons who may at the date of of the passage of this Act be in actual occupation and possession of any portion of said lands, shall have a prior right to purchase the same at $2.50 per acre, not exceeding 160 acres to any one settler.

SEC. 9. This act being deemed of immediate importance by the General Assembly, shall take effect and be in force from and after its publication in the *Iowa State Register* and *Iowa Homestead*, newspapers published at Des Moines, Iowa.

Approved March 12th, 1866.

CHAPTER 36.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT supplemental to Chapter 22 of the Laws of the Eleventh General Assembly, providing for the Settlement of Contracts and claims growing out of the Des Moines River Improvement.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That there is hereby appropriated out of any moneys in the hands of the Treasurer of State arising from the sales of the lands mentioned in section four, chapter 108 of the laws of the Tenth General Assembly, the sum of twenty-six thousand three hundred and nineteen dollars and thirty cents, for the payment of the following claims, to-wit: Wells & Co., for repairs on the Croton dam, in the fall of 1861, the sum of fifteen hundred dollars; Gray & Co., for repairs upon said dam, in the years 1862 and 1863, the sum of two thousand dollars; Wells & Co., for repairs upon said dam, in the year 1866, the sum of twenty-eight hundred and sixteen dollars; Hogsett & Chidister, for repairs on said dam in the year 1866, one hundred and seventy-four 25-000 dollars; and to Wells & Co., the further sum of eight thousand five hundred and nine dollars and seventy-five cents, in consideration and for the purpose of rebuilding said dam at Croton, and for the releases as hereinafter stipulated; and to O. H. P. Scott for the cancellation and surrender of the original contract, of the State of Iowa, made through H. W. Sample, as President of the Board of Public Works, with John McCune and Charles F. McCune, dated 5th of March, 1849, for the construction of a lock and dam at Plymouth, together with all the supplemental contracts respecting said lock and dam, (which original and supplemental contracts are now held by said Scott as assignee), and also for the surrender of all rights to him (Scott) accruing as assignee of the contract of the State of Iowa, made to Jonas Houghton for the lease of water-power for twelve run of stone at Plymouth, and for the releases hereinafter provided, and for the building of the dam at Plymouth, as hereinafter stipulated, the sum of eleven thousand dollars, and to the estate of E. Mayne the sum of one hundred and sixteen and 80-100 dollars; to Ed. Johns(t)on the sum of ninety-one and 50-100 dollars; to J. E. Jewi(e)tt, ninety dollars; and to Sample and Kenley twenty dollars; with interest from March 28, 1864, on each of the four last mentioned sums; the same having been allowed to said parties respectively by section 9, chapter 108, acts of the Tenth General Assembly, and the Auditor of State is hereby required to draw warrants therefor, upon the written application of the said parties or their assignees, which warrants shall be payable out of the moneys mentioned in section one, chapter 22 of the laws of the Eleventh General Assembly, and shall draw interest at the rate of seven per cent. per annum.

SEC. 2. The warrants issued under the provisions of this act shall be receivable in payment for lands sold under the provisions of the various acts relating to the sale of lands mentioned in section one of this act.

SEC. 3. Before the said parties mentioned in section one of this act shall be entitled to receive any of the warrants hereinbefore provided for, they shall surrender to the State of Iowa, all leases held by them, of every kind and description, and shall release the State of Iowa and the Des Moines Valley Railroad Company from all present and future liabilities growing out of or incident to any of the matters, by lease or otherwise, pertaining to the Croton dam. And before said O. H. P. Scott shall be entitled to receive the warrants coming to him as hereinbefore provided, he shall surrender to the State of Iowa, and release the State of Iowa and the Des Moines Valley Railroad Company from all liability upon, the original contract of the State of Iowa, and all supplemental contracts for the building a lock and dam at Plymouth, and shall also surrender to the State of Iowa all rights arising thereunder, and release the State and the Des Moines Valley Railroad Company from all past, present and future liability upon or on account of the contract or lease of water-power originally made by the State to Jonas Houghton for twelve run of stone at Plymouth, and from all liability present and future growing out of or connected with said dam and water-power at Plymouth, and shall also file in the Register's office satisfactory evidence of the assignments of the same to him, and shall complete the dam at Plymouth at his own cost and expense, within five years from the passage of this act.

SEC. 4. Upon the execution of the releases provided for in section three of this act to the State of Iowa, and the Des Moines Valley Railroad Company, and upon filing satisfactory evidence of such releases in the Register's office of the State of Iowa, the Governor shall upon the written request of the said railroad company execute a conveyance, in the name of the State of Iowa, to said Wells and Company, without warranty, of the lock and dam at Croton, and of the lands appurtenant on either side of the river, and the water-power thereto belonging. And when said O. H. P. Scott shall surrender to the State of Iowa the original and

supplemental contracts aforesaid for the construction of a lock and dam at Plymouth, and shall discharge the State and the Des Moines Valley Railroad Company from all liability arising thereunder, and when he shall discharge the State and said railroad company from all past and future liability upon the lease of water-power at Plymouth aforesaid, and from all past and future liability growing out of or connected with said lock, dam, water-power or leases, and shall file satisfactory evidence of such releases and discharge and surrender in the Register's office of said State, the Governor shall upon the certificate of the Register of the State Land-Office of the completion of said dam, execute a conveyance, without warranty, in the name of the State of Iowa, to said O. H. P. Scott, of the lock and dam at Plymouth, and of the lands appurtenant on either side of the river, bought by the State of Iowa, for the use of mill-yards, being about eight acres in all, with the exclusive right to the said Scott, to use the water-power created by the construction of such dam, and any other privileges connected therewith; and the State of Iowa is hereby released from all liability to keep said dam in repair.

SEC. 5. Whereas all liabilities past, present and future, of every kind and description growing out of or connected with the water-leases or water-power and with building of the locks and dams at Keosauqua, Bentonsport and Bonaparte, have heretofore been adjusted and settled, and the State of Iowa and the said railroad company have been released therefrom; now, therefore, this act is intended to be, and is a full, complete and final settlement of all claims and liabilities, present and future, against the State of Iowa and said railroad company, growing out of or connected with the water-leases and the building the locks and dams at Plymouth and Croton.

SEC. 6. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Statesman, newspapers published at Des Moines, Iowa.

Approved March 18, 1868

CHAPTER 57.

ACTS OF THE TWELFTH GENERAL ASSEMBLY.

AN ACT prescribing the terms and conditions on which the State will relinquish and convey to the Des Moines Valley Railroad Company certain rights and privileges in respect to the resumption of lands heretofore granted to said Company.

WHEREAS, By act of Congress, approved August 8, 1846, there was granted to the then Territory of Iowa certain lands to aid in the improvement of the Des Moines river, in said Territory which grant the State of Iowa, by joint resolution of the General Assembly, approved January 9, 1847, accepted for the purposes therein specified; and.

WHEREAS, The General Assembly of this State, by an act approved March 22, 1858, granted such portion of said lands as had not been previously disposed of, to the Keokuk, Fort Des Moines and Minnesota Railroad Company, to aid in the construction of a railroad from the city of Keokuk up and along the valley of the Des Moines river by the way of the city of Des Maines to the northern line of the State, in the direction of the southern bend of the Minnesota or St. Peter's river, and providing that said grant should become operative when the consent of Congress to the diversion of said lands should be obtained, or the title thereto vested in the State; and also imposing upon said company, in case of its acceptance of said grant, certain conditions and restrictions, among which it was provided that said company would complete seventy-five miles of said road within three years, and thirty-three miles each year thereafter for five years, and the whole line on or before the first day of December, 1868, and,

WHEREAS, Such consent of Congress to the diversion was given by an act, approved July 12, 1862, and said company afterward accepted said grant; and,

WHEREAS, Said Keokuk, Fort Des Moines and Minnesota Railroad Company is now known as and called the Des Moines Valley Railroad Company; and,

WHEREAS, Said railroad [company] is in default in respect to the time of construction of said road, and, in the performance of other conditions of said grant, whereby the State has the right to resume the whole or a part of said lands; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the reserved rights and interests of the State in respect to the resumption and disposal of said lands are hereby relinquished to and conferred upon said Des Moines Valley Railroad Company, in the manner and upon the performance of the conditions precedent by said company, as hereinafter set forth, and not otherwise, viz:

First—That it shall be the duty of the Register of the State Land Office, as soon as practicable, and before the first day of July, 1868, to set apart and reserve from the remaining river

lands within the grant, and lying in place next north of township number ninety, and upon which there are no settlers claiming homestead rights, and exclusive, also, of the ten sections set apart and sold to S. H. Taft, one hundred thousand acres of said lands, which shall be especially held to secure the payment of the claims described in sections 1 and 2 of chapter 22 of the laws of the Eleventh General Assembly of Iowa, and also of such claims as have been or may be allowed by the present General Assembly.

Second—That if the said Des Moines Valley Railroad Company shall fail to pay in full and discharge all the claims in the preceding paragraph mentioned, by or before the first day of July next, then it shall be the duty of the Register of the State Land Office, and he is hereby required to proceed immediately to sell at his office in Des Moines, for cash, to the highest bidder, for not less than one dollar and fifty cents per acre, all the lands reserved by the preceding paragraph or so much thereof as shall produce the amount of money remaining due and unpaid on such claim: *Provided*, That he shall first advertise the sale of such lands for not less than sixty days, in four different newspapers published, one in Springvale, one in Fort Dodge, one in Des Moines, and one in Keokuk, Iowa; and *provided further*, That such lands shall be sold by him in quantities not less than forty acres nor more than one hundred and sixty acres each, and that the warrants issued by the State Auditor on account of the claims aforesaid; shall be received as cash in payment of lands bought at such sale; and *provided further* that said Company shall have the right to pay said claims at any time before such sale of the lands.

Third—That upon such sale and payment of the purchase money, the Register shall issue a certificate to the purchaser, showing the land purchased by him and the amount paid therefor; and upon the presentation thereof to the Governor he shall execute to the purchaser a deed in the name of the State of Iowa, without warranty, conveying the lands so purchased, which deed shall be effectual to pass all the right and title thereto now held by the State, or which may hereafter be acquired by the State from the United States; and all moneys, the proceeds of the sales of lands as aforesaid, shall be by the Register paid into the State treasury for the use of the holders of the unpaid claims herein provided for; which shall be paid in the order specified in section 1 of chapter 22 of the laws of the 11th General Assembly, upon the production and surrender of the warrants therefor; and if there should be an amount insufficient to pay the same in full, then the same shall be paid *pro rata*; and if there shall remain a balance after paying the same in full, such balance shall be paid over to said railroad company

Fourth—That the Register of the State Land Office shall, as soon as practicable, and prior to the first day of July next, select from the lands embraced in the said act of Congress, approved July 12, 1862, excluding the lands reserved and described in the first paragraph hereof one hundred thousand acres of said land of average value as near as practicable, and embracing the ten sections sold to S. H. Taft; and the lands so selected, as well as the proceeds of any portion thereof now sold, shall be held and applied exclusively for the construction of said railroad above Des Moines as now provided by law, and shall be conveyed and patented to said railroad company, or to such person or persons as they shall direct, only upon the completion of said railroad into the town of Fort Dodge, situated on the East side of the Des Moines river, within the year 1870, which said company agrees to do; and the evidence of such completion shall be the running of trains into said town within the time specified, and none of said lands shall be patented until such completion, and the proceeds of any portion thereof sold under provisions of existing law shall be at the same time paid over to said railroad company. The said railroad company shall also have not less than sixty-five miles of said road from their present terminus graded during the present and the ensuing calendar year.

Fifth—That so soon as satisfactory evidence shall be furnished to the Governor that all the claims herein provided for have been settled and paid, or fully discharged, whether by the sale of the land, or by payments made by said railroad company, he shall execute and deliver to the Des Moines Valley Railroad Company, or to their assigns, a deed or deeds in the name of the State of Iowa, without warranty, for all the lands embraced in the said act of Congress, approved, July 12, 1862, save and except the one hundred thousand acres hereinbefore reserved for the construction of said road above the city of Des Moines to Fort Dodge; and except also any lands embraced in said grant which may have been reserved by any act passed prior hereto by the State of Iowa for the protection or benefit of settlers or persons claiming homesteads thereon: and the settlement made and approved June 20th, 1866, by the Census Board of the State of Iowa with the Des Moines Valley Railroad Company, and the settlement with the United States therein referred to, are hereby ratified and confirmed.

SEC. 2. In case of non-compliance by said railroad company with the foregoing conditions by it to be performed, then, without further legislation, this act shall have the force and effect of an act of resumption, and all rights of said company in and to said lands or any part thereof, heretofore or hereby granted to said company, and not at the time of such failure actually con-

veyed by the State to said company, shall be forfeited to and revested in the State of Iowa, as full[y] as if the grant thereof had never been made by the State.

SEC. 3. This act shall be accepted by the said railroad company, and evidenced by the signature of the president and secretary of said company, with the corporate seal thereof, within thirty days from the approval of this act, but the non-acceptance by the said Des Moines Valley Railroad Company of this act shall not prevent all the foregoing provisions thereof from having the same operation and effect as if the same had been accepted by said company. The company accepting the provisions of this act shall at all times be subject to such rules, regulations, and rates of tariff for transportation of freight and passengers as may from time to time be enacted by the General Assembly of the State of Iowa.

SEC. 4. So much of section three of chapter one hundred and eight, of the laws of the Tenth General Assembly, and of other laws and provisions relating thereto, including section five of said chapter, as requires the lands hereinbefore referred to, or any part thereof, to be classified or graded by commissioners, and all other acts and parts of acts inconsistent with this act, are hereby repealed.

SEC. 5. This act shall be in force and have effect from and after its publication in the *State Register* and *Evenivg Statesman*, papers published in Des Moines, Iowa.

Approved March 31, 1868.

AN ACT OF CONGRESS CONFIRMING THE TITLE TO CERTAIN LANDS.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled, That the title to the land certified to the State of Iowa by the commissioners of the general land office of the United States, under an act of Congress entitled "An act confirming a land claim in the State of Iowa, and for other purposes," approved July twelve, eighteen hundred and sixty-two, in accordance with the adjustment made by the authorized agent of the State of Iowa and the commissioner of the general land office, on the twenty-first day of May, anno Domini eighteen hundred and sixty-six, and approved by the Secretary of the Interior on the twenty-second day of May, anno Domini eighteen hundred and sixty-six, and which adjustment was ratified and confirmed by act of the general assembly of the State of Iowa, approved March thirty-one, eighteen hundred and sixty-eight, be and the same is hereby, ratified and confirmed to the State of Iowa and its grantees in accordance with said adjustment and said act of the general assembly of the State of Iowa:

Provided, That nothing in this act shall be so construed as to effect adversely any existing legal rights or the rights of any party claiming title or the right to acquire title to any part of said lands under the provisions of the so-called homestead or pre-empted laws of the United States, claiming any part thereof as swamp lands.

Approved March 3, 1871.

DES MOINES RIVER LAND GRANT.

This grant was made by Act of Congress, approved August 8, 1846. The act provided that "there be, and hereby is, granted to the Territory of Iowa, for the purpose of aiding said territory to improve the navigation of the Des Moines River from its mouth to the Raccoon Fork, (so called,) in said territory, one equal moiety, in alternate sections, of the public lands, (remaining unsold and not otherwise disposed of, incumbered or appropriated,) in a strip five miles in width on each side of said river, to be selected within the said territory by an agent or agents to be appointed by the governor thereof, subject to the approval of the secretary of the treasury of the United States."

The grant was accepted by joint resolution of the general assembly of the state of Iowa, January 9, 1847. By an Act, approved February 24, 1847, the General Assembly provided for the the creation of a Board of Public Works, consisting of a president, secretary and treasurer, who were to be elected by the people. This board was to have entire charge and control of the work of river improvement and was authorized to pay for such work out of the funds to be derived from the sale of the lands granted, which the Board was authorized to sell under the regulations adopted for the sale of United States Lands. This Act also defined the nature of the improvements to be made in the river.

The state, through its agents, who were appointed by the governor. elected to select the odd numbered sections of land within the limits of the grant. The selection of the odd numbered sections was approved by the secretary of the treasury. The selections made included all the odd numbered sections of the public lands then (remaining unsold and not otherwise disposed of, incumbered or appropriated,) lying and being within the state of Iowa within a strip of five miles in width on each side of the Des Moines River from its mouth to its source.

About a year and a half after the passage of the Act making the Des Moines river grant, a question arose before the Commissioner of the General Land Office whether the grant of the odd sections extended only to the Raccoon Fork or from the mouth of the river to its source. He decided that it extended throughout the whole line of said river within the limits of Iowa. He afterwards changed this decision, however. Then the attention of the secretary of the treasury was called to the matter and he decided that the grant extended above the Raccoon Fork. On April 18, 1850, the secretary of the interior, whose department had in the meantime been established and to which the control of the general land office had been assigned, reversed the decision of the secretary of the treasury and held that the grant only extended to the said Fork. The matter was then brought before the president of the United States and was referred by him to the

attorney-general, who decided that the grant extended above the Raccoon Fork. But before this decision was promulgated the president died. A new cabinet was formed and among others there was a new attorney-general. He over-ruled the decision of his predecessor, and affirmed that of the secretary of the interior. The matter was then submitted to the new president and cabinet, and on October 29, 1851, the secretary of the interior decided that, in view of the great conflict of opinion among the executive officers of the government, and in view of the opinion of several prominent jurists which were presented to him in favor of the construction contended for by the state, the claim of the state would be recognized and the selections approved without prejudice to the rights of other parties. Under this arrangement selections above the Raccoon Fork were approved and certified to the state until December, 1853, the number of acres so certified amounting to 271,572. The commissioner of the general land office decided in March, 1856, that the grant only extended to the Raccoon Fork and the matter was again referred to the attorney-general of the United States, who advised the secretary of the interior to acquiesce in the views of his predecessor and to continue the approval of the lands as certified to him under the law.

The matter of the extension of the grant was finally passed upon by the Supreme Court of the United States in the December term in 1859 and 1860. The supreme court held that the grant only extended to the Raccoon Fork.

On the second day of March, 1861, congress passed a joint resolution quieting the title in the state of Iowa to the lands above the mouth of the Raccoon Fork, which had been certified to the state of Iowa under the provisions of the Des Moines river grant. By an act, approved July 12, 1862, congress extended the grant so as to include the alternate sections lying within the five mile limit between the Raccoon fork and the northern boundary of the state. This act also provided that the lands so granted should be held and applied in accordance with the provisions of the original grant, except that the consent of congress was given to the application of a portion thereof to aid in the construction of the Keokuk, Fort Des Moines & Minnesota railroad, afterwards the Des Moines Valley railroad.

During this period of controversy over the extent of the grant, the work of improving the Des Moines river in accordance with the provisions of the said grant continued from year to year. The board of public works had entire control of the river improvement, also the sale of the lands acquired under the grant, and the application of the proceeds thereof in payment for the work of improvement, from 1847 to 1851, when the board was abolished by the act approved February 5, 1851. This act also authorized the appointment of a commissioner and a register of the Des Moines river improvement, and empowered them to contract for the completion of that part of the improvement of the river at or below Keosauqua, and to allow contractors in payment for such work any portion of the lands granted for the improvement of the said river, which lay below the Raccoon Fork. By an act, approved January 19, 1853, the commissioner and the register of the Des Moines river improvement were empowered to sell and dispose of all and any lands which have been or hereafter may be granted by congress for improvement of the Des Moines river, for not less than $1,300,000. This was the amount estimated by the commissioner and register it would take to complete the work of improvement and to pay off existing indebtedness. On the

24th of January, 1852, the general assembly passed an act providing for the election of a commissioner by the people, and appointing George G. Wright, of Van Buren county, and Uriah Biggs, of Wapello county, as assistant commissioners, and authorized them to make a contract, selling the lands of the improvement for $1,300,000, and if necessary to sell the water rent, rolls, etc. These commissioners made a contract with the Des Moines Navigation and Railroad company, agreeing to sell all the lands donated to the state under the Des Moines river grant, which had not been sold prior to December 23, 1853, for $1,300,000, which amount was to be used in paying the indebtedness of the Des Moines river improvement, and on the further improvement of the river. Up to June 9, 1854, the date of this contract, the state had sold 327,000 acres of Des Moines river lands, the proceeds of which had been applied on the improvement of the river, in accordance with the provisions of the act making the grant.

After June 9, 1854, the Des Moines Navigation and Railroad company carried on the work of improving the river under their contract. As the work progressed, certificates for land were issued the said company by the authorized officers of the state. These certificates did not convey title, but merely specified that the company was entitled to so many acres of land for work done toward improving the Des Moines river. The first of these certificates, dated May 14, 1855, embraced 88,853.10 acres, and the second and last, dated May 6, 1856, embraced 116,636.54 acres.

Owing to the fact that matters of disagreement and misunderstanding had arisen between the Des Moines Navigation & Railroad company and the state officials, the general assembly, for the purpose of making a final settlement with the said company, passed a joint resolution March 22, 1858, making propositions for such settlement. The company accepted the propositions and in accordance therewith the state deeded the said company all the lands not otherwise disposed of which had been certified to the state under the grant. Fifteen deeds in all were made, embracing 266,108 acres, of which 53,367 acres were below, and 212,741 acres were above the Raccoon Fork.

By an act, approved March 22, 1858, the general assembly donated all the lands granted to the state under the act of congress August 8, 1846, known as the Des Moines river grant, and such other lands and compensation which should be given by congress in extension of such grant or in lieu of any portion thereof, to the Keokuk, Fort Des Moines & Minnesota Railroad company, (Des Moines Valley Railroad company), except the lands already sold or which should thereafter be deeded to the Des Moines Navigation and Railroad company. Under this act and subsequent acts of the legislature the said railroad company acquired practically all of the lands certified to the state under the act of congress, approved July 12, 1862, extending the Des Moines river grant to the northern boundary of the state.

All of the acts of the general assembly with reference to this grant, in so far as they related to the said Keokuk, Fort Des Moines & Minnesota Railroad company (Des Moines Valley Railroad company), will be found on pages 100 to 115 of this report.

Under the act of congress, approved July 12, 1862, there were approved and certified to the state 214,616.88 acres of land in place and 298,919.45 acres of indemnity land. The supreme court of the United States held, at

the December term 1866, that the land in place inured to the state and its grantees under the joint resolution of congress, March 2, 1861, therefore the state was not entitled to the indemnity award, and no title passed to the state when these lands were certified under the act of 1862. Congress, however, by the act, approved March 3, 1871, confirmed title to the indemnity lands to the state and its grantees.

The following statement gives the total number of acres of land certified to the state under the Des Moines river grant and also shows the disposition made of the same by the state.

STATEMENT,

In brief, of the Lands approved and certified to the State by the Department, under the Des Moines River Grant, and of the disposition of the same by the State:

Certified under act of August 8, 1846:	
Below the forks	321,188 33 acres
Above the forks	271,572.24 acres.
Patented by the State to Des Moines Navigation and R. R. Company:	
Below the forks	53,680.69 acres.
Above the forks	212,558.35 acres.
Patented by the State to individuals *under said grant:*	
Below the forks	267,507.64 acres.
Above the forks	59,013.89 acres.
Certified under act of July 12, 1862:	
Lands *in place*	314,616.88 acres.
Indemnity lands	298,919.45 acres.
These were disposed of as follows:	
Patented and certified to the D. V. R. R. Co	502,573.50 acres.
Patented to S. H. Taft	6,363.48 acres.
Patented to settlers	2,320.64 acres.
Released to United States	320.00 acres.
Tracts which were priorly disposed of	1,958.71 acres.

DES MOINES RIVER LAND SETTLERS.

There were a number of settlers that had claims to Des Moines river lands under color of title from the government; some of these settlers had received patents for the lands claimed, and all had more or less improved the land on which they had located. The United States courts decided against these titles, and efforts have been frequently made to obtain relief for the settlers by congressional action. The Forty-ninth Congress passed a bill entitled "An Act to quiet the title of settlers on the Des Moines river lands in the state of Iowa, and for other purposes" which was vetoed by President Cleveland, who suggested in his veto that the settlers be indemnified for their losses through an appropriation for that purpose. The Fiftieth Congress passed an act similar to the one passed by the Forty-ninth Congress, which was also vetoed by President Cleveland.

The act of congress, approved March 3, 1893, provided for the appointment of a special agent to obtain information which would enable the United States to properly and equitably adjust the claims of the Des Moines river land settlers. Robert L. Berner was appointed as such special agent and he made a full report to the Secretary of Interior in accordance with the provisions of the said act.

The sundry civil act approved August 18, 1894, appropriated $200,000 to adjust the claims of settlers on the Des Moines river lands and to be expended by fhe Secretary of Interior as directed by said act. The act

also authorized the appointment of a special agent to investigate and determine the claims of such settlers or their heirs or assigns, and also determine the amount due the said settlers or their heirs or assigns; the special agent was required to report to the Secretary of Interior, who was to approve said report and pay the said claims in the order of their approval.

Robert L. Berner was again appointed as special commissioner. His report was approved by the Secretary of Interior. The total amount of claims allowed by the commissioner and approved by the Secretary of the Interior was $183,854.07.

The sundry civil act, approved July 1, 1898, under the heading "Des Moines River Land Settlers," made further provisions relative to claims of the Des Moines river land settlers and authorized the Secretary of Interior to secure further evidence if he deemed it necessary.

The sundry civil act, approved March 3, 1899, made an additional appropriation for the payment of the claims of the Des Moines river land settlers.

Hon. J. L. Stevens, of Boone, Iowa, was appointed as special commissioner August 4, 1898, to adjust the claims remaining unadjusted, and there have been submitted to him for consideration 581 claims. The following is an extract from his report made to the Secretary of the interior August 16, 1900:

"*The Secretary of the Interior.*—

"SIR: I was appointed on the 4th day of August, 1898, to take other and further evidence respecting the claims of the Des Moines River land settlers, in addition to that taken under the act of August 18, 1894, which provides that the commissioner in making his examination should determine:

"*First.*—The amount of the just claims of persons, their heirs or assigns, holding patents or other written evidence of title from the United States who are now or have been in continuous possession thereunder.

"*Second.*—The claims of persons, their heirs or assigns, holding written evidence of title from the United States who have been evicted from said lands by process of court at the suit of the Des Moines River Navigation Company, or its assigns.

"*Third.*—The claims of persons, their heirs or assigns, for a valuable consideration whose claim of title runs back to the person making the original entry of said land and who have heretofore purchased the paramount title.

"The sundry civil act approved July 1, 1898, provides as follows:

"*Des Moines River Settlers:* To enable the Secretary of the Interior to expend any balance of money appropriated under the act of August eighteenth, eigthteen hundred and ninety-four, remaining unexpended, which sum is hereby reappropriated to pay any such sums as may be found due to duly qualified settlers who have in good faith filed pre-emption or homestead claims, made settlement, resided upon for a period not less than five years, unless sooner evicted, cultivated, and made valuable improvements upon the land claimed, and in cases where such persons made actual settlement in good faith under the pre-emption and homestead laws, at a time when others where permitted to file on like lands, and in good faith resided upon the same for a period of not less than five years, unless sooner evicted, cultivated, and made valuable improvements upon the lands so occupied and duly offered to file for the land settled upon within the time prescribed by law, but were not permitted to do so by the officers of the, Land Debartment, and did not abandon said lands or procure title to other public lands under any law of the United States, and the futher sum of twenty-five thousand dollars is hereby appropriated to enable the Secretary to make such payments: *Provided*, That no part of the aforesaid sum shall be paid until the Secretary of the Interior shall find and determine upon the evidence heretofore taken by the special commissioner appointed under said act of August eighteenth, eighteen hundred and ninety-four, and upon such other and further evidence as he may in his discretion take, all of which shall be preserved in his office, what sum, if anything, is justly due to such persons, their heirs or assigns, and the measure of damages shall be in all respects as was provided for claims under said act of August

eighteenth, eighteen hundred and ninety-four, and of the aforegoing sums two thousand dollars, or so much thereof as may be necessary, may be expended in making such further examination: *Provided further*, That no claim of any pre-emptor or homesteader shall be considered or allowed except upon proofs of settlement, residence, and improvements as herein required: *Provided further*, that nothing herein shall be construed as authorizing the re-opening or further consideration of any claim reported in lists A and B of the special commissioner's report as the same appears in Senate Document numbered two hundred and fifty-eight, fifty-fourth Congress, first session.'

"Under the last act I proceeded to examine the evidence taken by the former commissioner and to take additional evidence offered by claimants in support of their claims, in order to ascertain:

"*First*—Those qualified settlers who have in good faith filed pre-emption or homestead claims, made settlement and residence upon for a period of not less than five years unless sooner evicted, cultivated, and made valuable improvements on the land.

"*Second*—Those duly qualified settlers who made actual settlement in good faith under the pre-emption or homestead laws at the time when others were permitted to file on like lands, and in good faith resided upon the same for a period of not less than five years unless sooner evicted, cultivated and made valuable improvements upon the land so occupied and duly offered to file for the land settled upon within the time prescribed by law, but were not permitted to do so by the officers of the Land Department, and did not abandon said lands or procure title to other public lands under any law of the United States.

"The act of 1894 expressly provided that payment should not include any claim of a pre-emptor or homesteader who had actual notice of the adverse claim of the Des Moines River Navigation and Railroad Company at the time he made such pre-emption or homestead claim. And it was held under said act that 'Declaratory statements in pre-emptions' and 'applications to enter homesteads' did not constitute written evidence of title, and a majority of the claims under consideration now were rejected on one or both of these grounds; but the act of July 1, 1898, permits duly qualified settlers to show their good faith, notwithstanding they may have had actual notice of the adverse claim of the Des Moines River Navigation and Railroad Company.

"I have permitted additional evidence to be offered by claimants whose claims were denied because of notice of the adverse claim of the Des Moines River Navigation and Railroad Company, and have considered the question of 'notice' as bearing upon the question of 'good faith' only.

"In determining the question of 'good faith,' I have considered the action of the settler as evidenced by the time he resided upon the land, the value of his improvements, the character of his settlement, his conduct with respect to the adverse claim of the Des Moines River Navigation and Railroad Company, or its grantees, when such claim was made, the date of his settlement, viz, that by the terms of the act granting this land it should not be conveyed or disposed of by the Territory of Iowa or the State to be formed out of the Territory except as the improvements of said river shall progress; that both State and national authorities at the time of the grant construed the act as granting the lands to the Raccoon Forks only; that the governor of the State of Iowa was not authorized to make a deed to said lands passing that title to the Des Moines River Navigation and Railroad Company; that many able counsel advised settlers up to 1869, and some even later, that the courts would on proper showing sustain their contention.

"That in 1860 the Supreme Court of the United States decided that the grant of 1846 did not extend above the Raccoon Forks; that the settlers believed the settlement made by the State of Iowa in 1858 with the said Des Moines River Navigation and Railroad Company was without authority and void; that there were many suits pending in the State and Federal courts against the settlers when a decision was made in the case of William B. Wells v. Hannah Riley by the United States Supreme Court in 1869, previous to which time the settlers all believed that the decision would finally be in their favor.

"And in all cases where it has been found, after a consideration of all the facts, that a duly qualified settler has in good faith filed a pre-emption or homestead claim, made settlement and resided upon for a period of not less than five years, unless sooner evicted, cultivated and made valuable improvements upon the land claimed; or, where a duly qualified settler made actual settlement in good faith under the pre-emption or homestead laws at a time when others were permitted to file on like lands, and in good faith resided upon the same for a period of not less than five years, unless sooner evicted, cultivated and made valuable improvements upon the land so occupied, and duly offered to file for the land settled upon within the time prescribed by law, but was not permitted to do so by the officers of the Land Department and did not abandon said lands or procure title to other public lands under any law of the United States, I

have allowed his claim and fixed the amount to which he was entitled under said act, which provides that in such cases the measure of damages shall be the amount heretofore expended to purchase the paramount title to said lands, or, in case they have not heretofore purchased the outstanding or paramount title, the measure of their damages shall be a reasonable value of such paramount title, if they are still in possession, or the reasonable value of the same at the time of eviction in case of eviction.

"Where the settler conceded the correctness of the decision of the courts and surrendered possession upon the demand of the holder of the paramount title, rather than engage in useless and expensive litigation, such settlers have been regarded as being evicted within the meaning of the law.

"The equities of many whose claims are based upon declaratory statements and settlements alone are fully equal to those who received patents or other written evidence of title, and in many cases they seem even stronger. Their settlements were made under the same belief; they saw others settle on like lands and receive patents therefor; they invested all they had in their improvements, but not being able to procure patents could not sell and were forced to a legal contest that lasted for years and ended in defeat, although the equities at all times seemed to be in their favor.

"In January, 1899, there were 437 cases pending before me, and it being apparent that an additional appropriation was necessary in order to pay all the just claims undetermined, Congress made the following appropriation as part of the sundry civil bill of 1899, to-wit:

"'*Des Moines River Land Settlers:* To pay the Des Moines River land settlers, upon the provision of the paragraph in the sundry civil act approved July first, eighteen hundred and ninety-eight, under the heading of 'Des Moines River land settlers,' in addition to the amount already appropriated for said purpose, one hundred and fifty thousand dollars, or so much thereof as may be necessary, the same to be in full of all claims adjusted or in process of adjustment provided for by said act, and no part of the claims shall be paid by the Secretary of the Interior until all the claims heretofore filed are examined, and all claims not presented within sixty days after the passage of this act shall be barred from consideration: *Provided*, That of the foregoing sum three thousand five hundred dollars, or so much thereof as may be necessary, may be expended in making the examination provided for by said act approved July first, eighteen hundred and ninety-eight.'

"After the passage of said act and within sixty days thereafter 144 new cases were filed, making a total of 581 cases that I have examined and passed upon.

"The total amount claimed in the 581 cases is $1,181,817.45; the sum allowed is $183,623.02

"Respectfully submitted,

J. L. STEVENS,
Special Commissioner."

DES MOINES RIVER LAND PATENTS.

There are now on file in this department several hundred of the original patents for the Des Moines River lands. The present owners of the said lands can obtain these patents by surrendering to the state the original receipt or certificate of sale, or filing an affidavit as to ownership of the land, and stating that the original receipt or certificate of sale has been lost. The affidavit should be similar to the following form:

AFFIDAVIT.

STATE OF IOWA, }
..... *County*, } *ss.*

I, ..., do solemnly swear, that I am the owner in fee simple of the following described real estate, to-wit:

..... which was originally purchased by .....; that I have made diligent search and inquiry for the certificate of purchase, or receipt given said purchaser at the time full payment was made for said real estate, and have been unable to find the same; that I believe it is either lost or destroyed, and I make this affidavit for the purpose of obtaining the patent

issued for said real estate, which I agree to file for record, forthwith, in the proper county recorder's office.

.....

Subscribed and sworn to before me, by the said ..... this ..... day of ...., 190..

Witness my hand and official seal.

.....

....

MEANDERED LAKES.

Prior to 1896 several of the lakes of Iowa were drained, surveyed and patented to the state of Iowa as swamp land under the act of September 28, 1850. The lakes were so surveyed and patented on the request of the respective governors of the state. A total of 2,474.55 acres of lake beds were conveyed to the state under the said grant. Interested parties contended then and still continue to contend that all the dry lake beds should be patented to the state under the swamp land grant, but the consensus of opinion of both state and government officials in recent years is that title to the lakes and lake beds in Iowa already rests in the state, and consequently does not have to be secured under the swamp land grant. Governor Shaw has been especially pronounced in this view and in his message to the Twenty-eighth General Assembly recommended that "a legislative grant be made of all the lake beds that have or may hereafter become dry, either to the State University or to the State College of Agriculture and Mechanic Arts; or perhaps better still to both these institutions jointly; and that a commission be appointed to make selections from time to time, and report the same to the executive council for confirmation, under such provisions for hearing and appeal as may be deemed wise in the premises."

No action was taken by the legislature upon the recommendation. This left the question of the disposition of the lake beds still unsettled.

In April, 1901, the executive council decided to rent the lake beds, and instructed the secretary of the council to advertise for proposals to rent the dry lands within the meander lines of the lakes of the state. The council also requested the attorney general to draw up a form of lease which would answer the purpose desired. It was determined at first to rent the lake beds for a period of from one to five years, but the council finally concluded, in view of the fact that the next legislature might take some action relative to the disposition of the lake beds, that they should be leased for only one year. Proposals to rent several of the lake beds were received by the executive council in response to the advertisement. Leases were authorized and executed by the executive council in accordance with the form furnished by the attorney general. These leases provide for the renting of all the dry land within the meander lines of the lakes for the year 1901. The following table gives a list of the leases executed during the biennial period ending June 30, 1901:

TABLE No. 32.

COUNTY.	Lake.	Twp.	Range.	Consideration	Date of lease.	Name of lessee.
Buena Vista	Storm Lake	....	.....	$10.00	June 15, 1901	City of Storm Lake.
Greene	Goose Lake	84	30-31	50.00	June 12, 1901	John Irving.
Hancock	Lakes in	96	24-25	50.00	June 20, 1901	E. S. Frank.
Wright	Wall Lake	90	24	50.00	June 20, 1901	E. S. Frank.
Wright	Lake Cornelia	92	24	75.00	June 20, 1901	Henry Eyl.
Wright	Lake Ellen	92	24			
Wright	Twin Lakes	93	24			

The following table contains a list of the meandered lakes of Iowa. The list was prepared from the original plats of the government survey and shows that about 61,000 acres of land were covered by the lakes in Iowa. There are a few meandered lagoons and bayous along the Mississippi and Missouri rivers, the location and area of which are not given in this list:

TABLE No. 33.

Giving the names of the counties in which the meandered lakes are situated, the number of the township and range, with a careful estimate of acreage covered by each, also the length of shore line as shown by the meander notes of government survey.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres	ESTIMATED SHORE LINE		
	Town.	Range.	COUNTY.		Miles.	Chains.	Links.
	N.	E.					
*Goose lake, in secs. 28, 29, 32 and 33.	83 N.	5 W.	Clinton	301.55	2	65	48
Muscatine slough, in secs. 7. 17, 18, 20, 21, 28 and 29	74	2	Louisa	570	19	31	40
Wapello lake	75	2-3	Louisa	152	3	15	11½
Green bayou, in secs. 26, 27, 28, 29, 31, 32 and 33	68	3	Lee	271	8	48	37
Keokuk lake, in secs. 13, 22, 23, 24, 26 and 27	76	3	Muscatine	454	5	26	33
Lake in secs. 1 and 2	96	3	Allamakee	163.86	2	50	68
Lake in secs 16, 20 and 21	88	4	Delaware	44.25	1	52	27
Two lakes in secs. 13, 24 and 25	100	4	Allamakee	200	3	33	....
Swan lake	80-81	7	Johnson	45	1	10	55
Lake in secs. 4, 5, 8, 9, 16 and 17	99	3	Allamakee	679	6	16	39
Lake in secs. 30 and 31	81	7	Johnson	62.73	2	6	....
Clear lake	96	22	Cerro Gordo	3,643.37	13	35	42
Lake Rice	99	22-23	Worth and Winnebago	600	7	56	75
Silver lake, in secs. 14 and 15	100	22	Worth	318	3	8	95
Bright's lake, in secs. 7, 8 and 17	100	22	Worth	155	2	18	50
Iowa lake, in secs. 14, 15, 22, 23, 24, 25 and 26	88	23	Hamilton	886.84	6	34	13
Wall lake, in secs. 9, 10, 15 and 16	86	24	Hamilton	309.56	2	67	....
Lake in sec. 27	87	24	Hamilton	142	2	1	55
†Cairo lake	87	24-25	Hamilton	1,382	8	53	43
Walled lake, in secs. 2, 3, 10, 11, 14, 15	90	24	Wright	986.85	5	73	91
Cornelia lake, in secs. 9 and 16	92	24	Wright	332.42	7	71	97
Elin lake, in secs. 21, 22, 27 and 28	92	24	Wright	450.38			
Twin lake, in secs. 28 and 29	93	24	Wright	107.07	1	67	32
Lake in secs. 19, 20, 29 and 30	94	24	Hancock	193	3	4	20
Lake	96	24-25	Hancock	106	....	....	....
Lake	96	24-25	Hancock	915	5	22	84
Duck lake, in secs. 20 and 21	100	24	Winnebago	71.30	1	27	40
Lake in se qr. sec. 24	96	25	Hancock	59	1	7	47
Lake in secs 9, 10, 15 and 16	97	25	Hancock	252.68	2	63	13
‡Impassable marsh	91-92	27	Humboldt	1,743.20	9	22	15

*Goose lake, in Clinton county, was drained, surveyed, and approved as swamp land, and patented to the county as swamp land, October 7, 1886.

†Cairo lake, in Hamilton county, has been drained, surveyed and approved, and patented to the state as swamp land, and was patented by the state to Hamilton county, December 14, 1895.

‡The "Impassable marsh," in Humboldt county, has been surveyed and approved, patented to the state as swamp land, and patented by the state to Humboldt county.

MEANDERED LAKES—CONTINUED.

LAKE.	LOCALITY OF LAKE. Town.	Range.	COUNTY.	Estimated area in acres.	ESTIMATED SHORE LINE. Miles.	Chains.	Links.
§Owl lake, in secs. 21, 22, 27, and 28.	92	27	Humboldt	772.14	4	65	....
Lake	90-91	29	Webster and Humboldt	211	3	40	
Bass lake	91	29 30	Humboldt	208	2	60	[illegible]
Bancroft lake, in secs. 10, 14, and 15.	100	29	Kossuth	125	3	60	[illegible]
Lake	84	30-31	Greene	715	3	68	[illegible]
Lake in sec. 17	100	30	Kossuth	76.43	1	35	[illegible]
Lake in sec. 28	100	30	Kossuth	147.40	2	40	[illegible]
Lake in secs. 9 and 10	100	30	Kossuth	48		75	[illegible]
Lizard lake, in secs. 22 and 27.	91	31	Pocahontas.	252.38	2	75	[illegible]
Iowa lake, in secs. 11. 12 and 14	100	31	Emmet	285	3	42	[illegible]
Walled lake	88-89	32-33	Calhoun	571	6	32	[illegible]
Lake (medium)	96-97	32-33	Palo Alto.	980	12	57	[illegible]
Swan lake (7 or 8 miles long)	99	32-33	Emmet	2300	22	30	[illegible]
Lake Okamanpadu, in sec. 10, 11, 12	100	32	Emmet	945	3	58	[illegible]
Tremon lake	100	32-33	Emmet.	147	2	16	[illegible]
Lake in sec. 10	86	33	Calhoun	160.84	2	3	[illegible]
Lake in secs. 1, 2, 11 and 12	88	33	Calhoun	400	4	41	[illegible]
High lake, in secs. 11, 12 and 13	98	33	Emmet	461	3	43	[illegible]
Lake in secs. 14, 15 and 23.	98	33	Emmet.	337	4	70	[illegible]
Swan lake, in secs. 27, 28, 33 and 34	99	33	Emmet.	442.28	5	40	[illegible]
Lake in secs. 16 and 17.	100	33	Emmet.	177.20	2	68	[illegible]
Tow Head lake, in secs. 23 and 24	89	34	Calhoun	195.05	2	10	[illegible]
Clear lake	91-92	34	Pocahontas.	170	3	2	[illegible]
Two lakes in secs. 9, 15, 16 and 17	93	34	Pocahontas.	616	7	15	[illegible]
Rush lake, in secs. 20 and 21.	94	34	Palo Alto	501.15	4	1	[illegible]
Silver lake, in secs. 18, 19, 21. 28, 29.	95	34	Palo Alto.	659	5	71	[illegible]
Lake in secs. 29 and 30.	96	34	Palo Alto.	192.57	7	29	[illegible]
Lake in secs. 16, 17, 19, 20 and 21	96	34	Palo Alto	458.42			
Lost Island and Pelican lakes	96-97	35-36	Palo Alto and Clay	3425	28	3	[illegible]
Trumbull lake	96-97	35	Clay	1773			
Twelve Mile lake, in secs. 20, 21, 29.	98	34	Emmet	300.95	3	27	[illegible]
Cheever lake, in secs. 20, 21 and 29	99	34	Emmet	316.43	4	74	[illegible]
Lake	99	34-35	Emmet and Dickinson	219	1	69	[illegible]
Lard lake, in secs. 4, 5, 8 and 9	89	35	Sac	246.19	2	[illegible]	[illegible]
Rush lake, in secs. 8 and 17	89	35	Sac	63.60	1	26	[illegible]
Lake	93-94	35	Buena Vista and Clay	172.97	2	13	[illegible]
Lake in secs. 25 and 26.	94	35	Clay	235.23	2	22	[illegible]
Lake	95-96	35	Clay	300	1	40	[illegible]
Lake in secs. 8, 9, 16, 17 and 20	97	35	Clay	219	4	32	[illegible]
Lake in secs. 7 and 18	99	35	Dickinson	127	1	63	[illegible]
Lake	99	35-36	Dickinson	110	2	7	[illegible]
Lake in secs. 22, 23, 26 and 27	100	35	Dickinson	375.15	4	[illegible]	[illegible]
Wall lake	86-87	36	Sac	907	9	30	[illegible]
Spirit lake	100	36	Dickinson	5600	13	73	[illegible]
Okoboji, east.	99-100	36	Dickinson	1842			
Okoboji, west	99	36-37	Dickinson	3993	38	38	[illegible]
Gar lakes, in secs. 29, 30 and 32	99	36	Dickinson	406			
Two lakes	99-100	36	Dickinson	194	3	32	[illegible]
Lake in secs. 5, 6, 7 and 8	99	36	Dickinson	293.42	3	7	[illegible]
Lake in sec. 23	99	36	Dickinson	136.37	2	1	[illegible]
Lakes, four, west of Spirit lake	100	36	Dickinson	900	12	25	[illegible]
Storm lake	90	37	Buena Vista	3224.47	9	61	[illegible]
Lake in secs. 31 and 32	99	37	Dickinson	143	3	12	[illegible]
Lake in secs 30 and 31.	99	37	Dickinson	157.40	2	62	[illegible]
Diamond lake, in secs. 10, 11, 14, 15.	100	37	Dickinson	164.55	2	4	[illegible]
Lake in secs. 23, 24, 25 and 26	100	37	Dickinson	70.90	1	24	[illegible]
Lake	100	36-37	Dickinson	50	1	14	[illegible]
Silver lake, in secs. 27, 28, 29, 32, 33 and 34	100	38	Dickinson	1047.40	6	41	[illegible]
Lake on Minnesota state line	100	39	Osceola	165.90	2	1	[illegible]
Rush lake	100	39-40	Osceola	357.53	3	33	[illegible]
Wabonsie lake, in secs. 2 and 3	70	43	Fremont	260	1	67	[illegible]
Lake in secs. 29 and 32	74	43	Pottawattamie.	72.48	1	53	[illegible]

§Owl lake, in Humboldt county, has been drained, surveyed and approved, and patented as swamp land, and was patented to the county as swamp land April 30, 1895.

MEANDERED LAKES—CONTINUED.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres.	ESTIMATED SHORE LINE.		
	Town.	Range.	COUNTY.		Miles.	Chains.	Links.
Lake in secs. 11, 14, 15, 22 and 23....	75	14	Pottawattamie..	430.79	6	39	40
Lake in secs. 2, 3, 10 and 11	76	14	Pottawattamie..	234.63	4	19	77
Boyer lake, in secs. 21, 22, 27 and 28.	76	14	Pottawattamie..	593	5	10	25
Lake.	77-78	15	Pottawattamie and Harrison	76.78	2	4	85
Lake in secs 22, 23 and 26 (Soldier)..	78	15	Harrison.. .	266.91	4	48	99
Lake in secs. 2, 11, 14, 15, 22 and 27..	80	15	Harrison.....	532	8	....	20
Lake in secs. 13, 14, 25 and 24	80	15	Harrison..	416.88	3	25	69
Blue lake....	83-84	45-46	Monona	1598.60	10	28	63
Lake in secs. 10, 11, 12, 13, 14, 23, 24, 26, 27 and 34 ...	86	47	Woodbury.....	901.27	13	8	59

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State Capitol Building.

REPORT

OF THE

Custodian of Public Buildings

AND PROPERTY

TO THE

GOVERNOR OF IOWA,

FOR THE YEARS 1900 AND 1901.

JANUARY 1, 1902.

J. D. McGARRAUGH
CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY

DES MOINES
B. MURPHY, STATE PRINTER.
1902.

CUSTODIAN'S REPORT.

OFFICE OF THE CUSTODIAN OF
PUBLIC BUILDINGS AND PROPERTY,
January 1, 1902.

To his Excellency, L. M. Shaw, Governor of the State of Iowa:

DEAR SIR,—In accordance with section 150, chapter 6, of the code, I have the honor to submit herewith the biennial report of this office, consolidating the expenditure of the two years preceding the meeting of the general assembly, as required by this law, showing the total expenditure for the period from January 1, 1900, to December 31, 1902, inclusive. The quarterly reports, as required by this office in compliance with the same section of the code, have been submitted to the executive council.

The total expenditure for the two years for all purposes, coming properly under the taking care of the capitol and public buildings, has been $51,342.09. This does not include the extra help of janitors and elevator attendance during the meeting of the last general assembly, as such help was hired and paid by the general assembly, and was only under the supervision of the custodian. To make the service more efficient, the custodian should have the selection of his help, as the law makes him responsible for the good care of the state's property.

In compliance with the law, all the supplies for the different departments under my charge are drawn from the supply department, and contracted for by the executive council.

Your attention is most respectfully called to the following exhibits:

Exhibit "A" is a classified and itemized statement of all expenditure during the two years.

Exhibit "B" is a statement of all refuse material sold and money paid to the treasurer of state.

Exhibit "C" is an invoice of all material and tools on hand.

Exhibit "D"—invoice of furniture.

The Historical Building, or rather the east wing of the intended building, has been completed since I submitted my last

report to the Twenty-eighth General Assembly, and has been accepted by the executive council, and the expenses of taking care of same, as heating, lighting, water, and other repairs, are all included in this report.

By the removing of the historical collections, some very good rooms became vacant and were assigned to the use of the board of control.

The attorney-general also required more room, and the council gave to his use the room then occupied by this office, after having made a partition through the room to give the attorney-general the much needed private office.

The room formerly occupied by the attorney-general is now used by the horticultural society, thereby relieving the board of health rooms, as both were before in the same rooms.

The custodian's office was then moved to the rooms to be jointly occupied with the bureau of labor commission.

The section which requires the custodian to make this report also charges him to make, and include in his report, a description of all state property at the seat of government.

The rooms occupied as repair shops by the engineer and carpenter were found to be too small, and as the rooms were needed for other purposes, the executive council decided to move the repair shop to the then unused front part of the boiler house, and this makes a very good and suitable location for the same. This leaves the old carpenter shop for the use of the much desired lunch room in the building, and in the old engineer's room is now located the mail carrier.

All these changes in the above named departments have materially increased the expenses of this department, but as the state's business is increasing rapidly, it became absolutely necessary to provide suitable room for the transaction of the same.

CAPITOL SQUARE.

Containg 10.02 acres, deed by W. A. Scott and Harrison Lyon, April 28, 1856. On this square is built Iowa's great capitol, which, with the improvement of grounds, cost about $3,000,000. It covers about 58,850 square feet, and there are in the basement, which is 13 feet 1 inch high, twenty-eight rooms, occupied by the board of control, dairy commission, pharmacy commission, land office, custodian's office, board of health, mine inspectors, labor commission, geological survey, G. A. R., supply department secretary

General Ed. Wright.

First Custodian of Capitol Building from 1884 to March 31, 1890.

of the executive council and document room. The other rooms are occupied as storerooms for the different departments.

On the first or main floor, which is 23 feet 9 inches high, are thirty rooms, occupied by the governor, auditor, superintendent of public instruction, treasurer, horticultural society, adjutant-general, attorney-general, clerk of the supreme court, railroad commissioners, agricultural society, six judges of the supreme court, consultation room, supreme court room, and secretary of state. On both of these floors, extending from the center space under the dome 66 feet in diameter, are corridors to the north and south, which are18 feet wide, and to the east and west, which are 54 feet 6 inches wide, the full length and width of thebuilding.

On the second floor is located the state library in a room in the west wing, 52 feet 9 inches by 108 feet 4 inches, with a ceiling 44 feet 9 inches high. In the south wing is the senate chamber, 58 feet by 94 feet 4 inches, and 41 feet 9 inches in height. In the north wing is the house of representatives, 74 feet by 91 feet 4 inches, and 49 feet 9 inches high, besides there are special rooms on this floor for the lieutenant-governor and the speaker, and on this and the third floor are twenty-nine committee rooms and a postoffice for the general assembly.

The attic contains the nine ventilation shafts, each 6 feet in diameter, which connects with every room in the building, and are sufficiently large to renew the air in the whole building every 25 minutes. In the cellar are located all the main pipes for steam, high and low pressure, gas and also hot and cold water, the feeders for something over 40 miles of pipes scattered through all the rooms in the building. The cellar is also used for supplying the whole building with fresh air through some of the cellar windows, by drawing its greatest supply through a tunnel which connects the capitol with the boiler-house, and which is about 10x10 feet in the clear, and extends from the north portico across Grand avenue.

The capitol has a length of 363 feet 8 inches by 246 feet 11 inches wide, and a total height of 275 feet, while the main roof is 92 feet 8 inches high. The whole building is practically fireproof, and while it was thought to be amply large enough for doing the state's business when it was built, and, in fact, a number of rooms stood vacant for a long time—all the rooms are now occupied, and large quantities of paper and books are piled in the corridor of the basement for the want of more room.

THE IOWA STATE CAPITOL.

The building is open to visitors from 7 A. M. to 6 P. M., and visitors can step in all of the state offices, house, senate and library, and policemen in charge will take pleasure in furnishing any information desired.

CAUTION.

Never lay anything of value down while in the building. If you do not wish to carry it, give it to a policeman and he will take care of same and return when called for.

The first act of the general assembly of Iowa, for the building of a new capitol building, one that would comport with the dignity of the state, was passed April 6, 1868.

Under this act, the "census board" were authorized to procure plans and specifications. Many plans were submitted, and from the best of these Messrs. Cochrane and Piquenard were commissioned to prepare a plan better suited to the wants of the state than any one submitted.

April 13, 1870, a law was passed creating the original board of capitol commissioners, and under their supervision the cellar was excavated and most of the foundation walls were built, and on Thursday, November 23, 1871, the corner stone was laid with appropriate ceremonies participated in by various state, military and civil organizations and societies, besides many distinguished citizens from abroad.

The corner stone is seven feet long, three feet wide and three feet thick, and was made from a "prairie boulder" procured in Buchanan county.

By an act of the general assembly, dated April 10, 1872, the board of capitol commissioners were reorganized with the governor as ex-officio president, and the following gentlemen as members: Messrs. John G. Foote, of Burlington; Maturin L. Fisher, of Farmersburg; Peter A. Day and R. S. Finkbine, of Iowa City.

When this board first organized, they appointed A. H. Piquenard, of Springfield, Ill., sole architect, and General Ed Wright as secretary of the board. They also made Mr. R. S. Finkbine superintendent of construction, and Mr. John G. Foote superintendent of finance.

This organization was preserved, except so far as death has removed its members. In November, 1876, Mr. Piquenard, the architect, died, and the following January, Messrs. Bell and Hackney, two young men who had been in the employ of Mr.

Piquenard in this work, were selected to carry out the original design in its true spirit. On the 5th day of February, 1879, Mr. Fisher was removed from the board by death, and Mr. Cyrus Foreman, of Osage, was appointed in his place.

The first act of the present board was to remove the original foundation, which was found to be defective, and replace it with more substantial material. This was done at the expense of $52,352.76.

Since that time the work has progressed slowly on account of the small appropriations each year, but without material interruption. One of the greatest troubles the board and architects have had to contend with has been the selection of building stone that will stand the action of time in this climate.

It was the desire of the board to procure all of the stone, as well as other materials when practicable, within the borders of the state, but, after a vain search through the various quarries, it was deemed best to go elsewhere to procure the huge blocks which make its walls.

The original design for the main cornice and the domes, was to make them of cast and sheet iron, but with the consent of the general assembly these were changed to stone, covering only the hemispherical portion with metal, and this is of very heavy copper which is as durable as time.

The partitions are all of brick or other fireproof material, and the floors are made with iron beams and brick arches with either an encaustic tile or wood covering.

The rooms are all warmed with steam, with both direct and indirect radiation, from a battery of seven large boilers located in a building across the street on the north side, and the rooms are ventilated by exhausting the air ducts built in the walls.

The roof is made of iron frame work, covered with porous terra cotta and slate laid in cement mortar.

The corridoor floors are all made of encaustic tile laid in very rich patterns, and the wainscotings of the corridors and all the principal rooms of both office and second story are made of domestic and foreign marbles. The large columns in the house and senate and those in the upper part of the dome are made of Scagliola, not because it is a *cheap* imitation of marble, but because it is an imitation as good as marble and better suited to places where used.

The grand stairway is made of marble on an iron frame work, while the other stairways are all of iron.

The legislative portion of the building was completed and dedicated to its future use on the 17th day of January, 1884, and the Twentieth General Assembly held its deliberations in the spacious halls provided for this purpose.

A short time after this the valuable collection of books in the State Library were moved into the large rooms provided for them, and Governor Sherman occupied temporary quarters in two of the committee rooms on the second floor.

The Twenty-eighth General Assembly created by an act a capitol improvement commission, and Gov. L. M. Shaw appointed the following commissioners, Peter A. Day, Iowa City; Mr. Cummings, Des Moines; Mr. Joshlin, Cedar Rapids, to serve as such. Their duty was to examine and report to the Governor on the completion and necessary repairs required to be made on the capitol building.

KINDS OF STONE AND WHERE PROCURED.

The foundation stone are principally from the Bear Creek and Winterset quarries in this state.

The basement story is from the Iowa City quarries.

The buff colored stone in the superstructure is from St. Genevieve, Mo., and the blue stone is from Carroll County, Mo.

The granite in the base course was partially procured from prairie boulders in Buchanan County, but the dark colored pieces are from Sauk Rapids, Minnesota.

The outside steps and platforms are the Forest City stone, near Cleveland, Ohio. The rails are the Sauk Rapids granite.

The pilasters and piers in the interior of basement are from Anamosa, in this state, and Lemont, Illinois.

The red granite columns in the second story are from Iron, Mountain, Mo. The dark colored granite in base and cap of pedestials, is from Sauk Rapids, Minnesota. while the carved capitals, pilasters and piers are of Lamont stone.

KINDS OF MARBLE AND WHERE PROCURED.

DOMESTIC.

Old Tennessee..... from Tennessee
Knoxville..... from Tennessee
Holstein River..... from Tennessee
Glen Falls..... from Tennessee
Moriah.....from Vermont

W. L. Carpenter.

Custodian of Public Buildings and Property from April 1, 1890, to March 31, 1894.

Virginia.....from New York
Iowa Coral.....from Charles City, Iowa

FOREIGN.

Mexican Onyx.....from Mexico
Lisbon.....from Spain
Sienna.....from Italy
Verona Red.....from Italy
Statuary White.....from Italy
Veined.....from Italy
Italian Dove.....from Italy
Alps Green.....from Italy
Languedoc.....from France
Rose Vif.....from France
Rouge Greotte.....from France
Greotte Rennaissance.....from France
Yellow Eschalleon.....from France
Fermosa.....from Germany
Bongord.....from Germany
Belgian Black.....from Belgium
Bardiglio.....from Italy
Brocatelle.....from Italy
Levanto.....from Italy
Juan Fleure.....from France
Kilkenny Green.....from Ireland
Victoris Red.....from Ireland

Cost of marble work, $114,815.

GENERAL DIMENSIONS.

Length north and south, including porticos	363 feet	8 inches
Length east and west, including porticos	246 feet	11 inches
Length north and south fronts	175 feet	0 inches
Length east and west fronts	118 feet	8 inches
Width, east and west through arcades	100 feet	10 inches
Height to top of main cornice	92 feet	8 inches
Height to top of balustrade	99 feet	8 inches
Height to top of stylobate	114 feet	2 inches
Height to top of dome balcony	219 feet	1 inch
Height to top of lantern	249 feet	0 inches
Height to top of ball above lantern	259 feet	0 inches
Height to top of finale	275 feet	0 inches
Height to top of small domes	152 feet	0 inches
Height of basement story	13 feet	1 inch
Height of office story	23 feet	9 inches
Height of second story	22 feet	9 inches
Height of third story	20 feet	9 inches
From office floor to first balcony in dome	101 feet	6 inches
From office floor to second balcony in dome	153 feet	2 inches

From office floor to canopy	175 feet	5 inches
The rotunda is in diameter	66 feet	8 inches
The exterior diameter of dome is	80 feet	0 inches
The house of reprepresentatives is 74x91 feet 4 inches by	47 feet	9 inches
The senate chamber is 58x91 feet 4 inches by	41 feet	9 inches

LOCATION OF ROOMS AND OFFICES.

In the north wing is the house of representatives, which is 74 feet by 91 feet 4 inches and 47 feet 9 inches high. It is larger than the senate chamber, but designed to correspond with it in other respects. The finish and furniture of this room are of black walnut, with marble. The frescoing of the house is of a brighter tone, and, instead of the allegorical paintings which decorate the senate ceiling, there has been introduced here the portraits of the following persons: Presidents, Washington and Lincoln; governors, Robert Lucas and James W. Grimes; justices of the supreme court, Caleb Baldwin and Charles Mason; speakers of the house of representatives, Rush Clark and James P. Carlton; generals, M. M. Crocker and S. R. Curtis.

There are one hundred desks for members of the house and fifty for the members of the senate.

Back of the house of representatives are rooms for the speaker, clerks and committees.

ITEMS.

There are 398 steps from the ground up to the dome platform or lookout.

There are 787 yards of carpet in the senate chamber and 994 yards in the house of representatives.

There are twenty-nine kinds of marble in the building.

The kinds of wood employed in the building are: Ash, red oak, white oak, black walnut, butternut, chestnut, cherry, mahogany, poplar, yellow pine, white pine and catalpa.

Cost of the building to July 1, 1885, $2,615,170.87.

Cost of furniture to July 1, 1885, $82,789.89.

STATUARY.

Beginning with north of library door: History, Science, Law, Fame, Literature, Industry, Peace, Commerce, Agriculture, Victory, Truth and Progress.

The first door to the left as you approach the senate chamber is the entrance to the stairway leading to the dome.

All the rooms on third floor are committee rooms, of which there are twenty-nine in number.

The dome is covered with gold leaf, at a cost of $3,500.

The pictures on the ceiling of the supreme court room are of the type of Greek mythology.

No. 1. North end, the leading figure, Justice on her throne. To her left stands Columbia, ever ready to sustain her decisions by word or deed. The figure to the right of Justice rejoices that the decision is in her favor. The sitting figure on the right denotes sorrow as the decision is rendered against her, but is content when she finds by examining the law that the decision is according to law. To the left, a mother is explaining to her son the laws.

No. 2. Columbia reigning on her throne. Above the globe, in unity with the goddess of Justice, the patrons of the states come to pay their homage, bringing with them little children, which represent the territories. Iowa, who is a special favorite in Columbia's household, is seen sitting on the steps of the throne with club and coat of arms, ever ready to defend her friend (the Union), Columbia, in case of need. In front of the throne is chiseled in everlasting rock the memorable date 1776, the foundation of the republic. The American eagle is proudly soaring over all, holding in his talons the historical emblem and in his beak a streamer on which is inscribed "E Pluribus Unum."

No. 3. Justice and peace represented as ruling over the land bringing prosperity and plenty, culture and happiness, while on the other rebellion is restrained and smitten down by Justice's strong arm (General Grant).

No. 4 represents Ceres, the goddess of Agriculture.

The small pictures are simply agricultural scenes, by Fritz Melzer, Berlin, Germany.

STATEMENT OF MATERIALS RECEIVED FROM APRIL, 1872 TO JUNE 30, 1886.

	Yards.	Feet.	Inches.
Rubble stone, for concrete	1,020	00	0
Rubble stone, for walls	1,129	15	5
Total rubble	2,149	15	5
Dimension stone in foundations	4,629	11	8

DIMENSION STONE IN SUPERSTRUCTURE.

	Cubic feet.
Granite	11,370.0
Iowa City limestone	44,429.2
Anamosa limestone	1,654.2
Lemont limestone	17,404.6
Carroll county sandstone	145,789.7
St. Genevieve sandstone	130,768.11
Forest City sandstone	9,623.4
Total stone in superstructure	361,339.912

	Bbls.	Lbs.
Cement—		
Hydraulic cement	29,683	62
Portland cement	1,084	100
Total cement	30,767	162
Stucco, tons		549
Stucco (fine), barrels		1,936
Kune's cement, barrels		66
Lime, bushels		21,160½
Sand, bushels		366,307
Water gallons		11,901,145
Brick—		
Fire brick		21,100
Pressed brick		17,350
Common brick		13,975,380
Total brick		14,013,730
Pitch, pounds		43,480
Cast iron, pounds		638,561
Wrought iron, pounds		2,220,023
Total iron, pounds		2,848,584
Cast steel, pounds		3,139½
Nails, pounds		87,462
Copper and bronze, pounds		202,341
Drain tile, feet		3,574½
Slate, squares		568½
Porous terra cotta, squares		524½
Terra Cotta—		
Ballusters, pieces		444
Chimney tops, pieces		13
Cornice, feet		23
Hip and ridge moulds, feet		840
Lead—		
Sheet, pounds		13,791½
Pig, pounds		8,439

George Metzger, Davenport, Iowa.

Custodian of Public Buildings and Property from April 1, 1894, to March 31, 1898.

Pipe, pounds	1,651
Total pounds	23,881½
Sheet iron—	
Black, pounds	13,615
Galvanized, pounds	11,352
Total pounds	24,967
Lumber—	
White pine, feet	1,595,637
Yellow pine, feet	194,002
Poplar, feet	44,833
Black Walnut, feet	44,843
White Walnut, feet	45,044
Cherry, feet	35,520
Ash, feet	101,746
Chestnut, feet	30,957
White Oak, feet	30,957
Red Oak, feet	22,324
Mahogany, feet	5,471
Total lumber, feet	2,230,528
Lath, feet	466,900
Lath iron wire; square yards	1,006
Iron sash cord, feet	40
Copper sash cord, feet	13,400
Brads, papers	878
Wood screws, iron, gross	2,655
Wood screws, brass, gross	352
Wood screws, nickel plated, gross	9
Wood screws, blued, gross	6
Wood bolts	14,539
Steam pipes, feet	170,167
Water pipes, feet	1,726
Gas pipes, feet	28.892
Galvanized iron pipes, feet	4,561
Brass pipes, feet	3,538
Brass pipe, tinned, feet	3,539
Cast iron pipe, feet	3,513
Total pipe, feet, 211,597	miles 40.56

The above does not include the pipe in the radiators.

Lubricating oil, gallons	896½
Kerosene, gallons	736
Tallow, pounds	3,191½
Turpentine, gallons	482
Linseed oil, gallons	1,193½
Hard oil, gallons	482
Gold leaf, packs	868

Gold leaf size, pounds	50
White lead, pounds	27,968
Red lead, pounds	4,507
Plastering hair, bushels	1,740
Glass—	
Wrought plate, square feet	1,601
Polished plate, square feet	22,188 11-12
Polished plate, beveled, square feet	66 3-4
Polished plate, enameled, square feet	1,785 6-12
Polished plate, silvered, square feet	607 1-6
Stained glass, square feet	1,183 1-4
Cylinder glass, square feet	1,001
Vault doors	12
Encaustic tile floors, square feet	43,153 1-6
Marble tile floors, square feet	5,227
Glue stucco	9,157

CLASSIFIED STATEMENT OF EXPENDITURES FROM MAY 25, 1870 TO JUNE 30, 1886.

ON WHAT ACCOUNT	AMOUNT.
Excavation and drainage	$ 17,978.87
Cistern	1,512.12
Repairs, first foundation	52,343.75
Concrete, labor on	9,093.71
Printing and advertising	3,205.25
Water	3,579.84
Cash	1,612.54
Board of commissioners	24,683.15
Cast iron work	6,057.05
Rubbing stone	26,115.56
Accidents	990.72
Extra handling stone	2,244.46
Stone-setting and masonry	69,575.82
Paints and oils	8,721.26
Roofing and guttering	95,160.30
Terra cotta work	3,700.04
Lot and sewer	10,000.00
Machinery and tools	34,343.27
Heating and ventilating	81,453.32
Painting	36,752.06
Railroad	16,458.63
Fuel	8,053.67
Cleaning and painting	236.77
Glass	26,843.57
Marble work	117,097.47
Plumbing	14,580.99

ON WHAT ACCOUNT.	AMOUNT.
Stone	486,417.56
Boiler-house	25,844.19
Nails and hardware	15,365.82
Stone cutting	342,138.07
Wrought iron work	187,603.24
Gas fitting	848.91
General labor	54,915.43
Cement	49,733.17
Brick	127,565.79
Sand	8,624.00
Sheet metal work	21,020.78
Prismatic lights	3,082.23
Plain plastering	45,616.52
Scagliola work	13,934.85
Ornamental plastering	29,258.05
Electric work	5,945.85
Interest and discount	3,155.20
Fresco painting	28,077.37
Floor tiling	34,485.58
Heating expenses	10,989.91
Plans	8,784.13
Furniture	129,131.77
Patterns and models	7,868.75
Brick masonry	122,030.36
Extra general assembly	208.55
Salaries	139,829.82
Adjutant-General's office	3,021.01
Capitol grounds	1,021.01
Expenses	4,982.73
Lime	7,863.33
Carpenter work	177,422.75
Lumber and timber	64,530.65
Elevators	7,636.58
Street improvements	24,994.59
Governor's settlement account	55.00
Total	$ 2,873,294.59

CONDENSED STATEMENT OF APPROPRIATIONS AND EXPENDITURES.

APPROPRIATIONS.

Chapter 110, laws of the Thirteenth General Assembly	$ 150,000.00
Chapter 35, of the general and public laws of the Fourteenth assembly, being $100,000 for the year 1872, and $122,000 for each of the years 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882	1,350,000.00

Chapter 68, laws of the Fifteenth General Assembly	135,000.00	
Chapter 151, laws of the Sixteenth General Assembly	250,000.00	
Chapter 138, laws of the Seventeenth General Assembly	75,000.00	
Chapter 138, laws of the Seventeenth General Assembly for lot and sewer	10,000.00	
Chapter 83, laws of the Nineteenth General Assembly	525,000.00	
Chapter 136, laws of the Twentieth General Assembly	361,000.00	
Chapter 136, laws of the Twentieth General Assembly, for paving and curbing the streets and putting down sidewalks around the Capitol Square	27,000.90	
SPECIAL APPROPRIATIONS.		
Chapter 75, section 32, laws of the Fifteenth General Assembly	600.00	
Chapter 142, section 19, laws of the Sixteenth General Assembly	600.00	
Chapter 170, section 20, laws of the Seventeenth General Assembly	600.00	
Total		$ 2,876.300.00
EXPENDITURES.		
Expended on new capitol	$ 2,624,189.48	
Expended on repairs of first foundation	52,343.76	
Expended on lot and sewer	10,000.00	
Expended on boiler house	25,844.00	
Expended on furniture	129,131.77	
Expended for Twentieth General Assembly	208.55	
Expended for adjutant-general's office	3,021.01	
Expended on capitol grounds	1,883.70	
Expended on street improvements	24,994.59	
Expended on governor's settlement account	55.00	
Cash unexpended and turned over to Governor William Larrabee	$ 1,612.54	
Street paving and sidewalk appropriation in the state treasury undrawn	3,005.41	
Total		$ 2,876,300.00

GOVERNOR'S SQUARE.

Containing 5.61 acres, deeded by T. K. Brooks and W. A. Scott, April 27, 1856; also lot A, Stewart's addition, according

Governor's Private Office.

to the plat, adjoining the square, of about one-half acre, deeded by J. B. Stewart, March 5, 1858. On this piece of ground there is no improvement, but the natural growth of timber is on it yet.

ASYLUM SQUARE OR STATE SQUARE.

Containing about 2.25 acres, deeded by J. B. Stewart, January 9, 1858. There is no building on this piece of ground.

MONUMENT.

This ground was occupied by the old state house, now by the soldiers' and sailors' monument, described as lots 11 and 12, block 6, Scott's addition, deeded by the Capitol Building association, October 24, 1864. There is built on the ground and completed the soldiers' and sailors' monument, and the grounds are all sodded and finished. The shaft is all of gray granite, ornamented by bronze castings. The total height is about 145 feet, and the total cost was about $150,000.

CAPITOL HEATING HOUSE.

Lot 3, block 4, H. Lyon's addition to the town of Des Moines, deeded by Ed Wright, widower, April 5, 1878, the consideration being paid by the capitol commission, $1,408.50.

Lot 4, block 7, Lyon's addition to the city of Des Moines, deeded by John M. Day and Jennie E. Day, his wife, June 17, 1880, consideration, $1,720.

The ground was bought in order to have the heating apparatus, with its coal and ash dust and smoke, out of the capitol. There is located in the building occupying this ground a battery of seven boilers, each sixteen feet long and sixty inches in diameter, which will consume over thirty tons of coal per day in extreme cold weather to heat the capitol and make all rooms comfortable.

GROUND NORTH OF HEATING PLANT.

Lots 9 and 10, block 4, of H. Lyon's addition to Des Moines, executor's deed, John V. Wise, executor for the heirs of John H. Wise, the consideration being $2,750, deeded April 23, 1894. These lots were badly needed to dispose of all the ashes from the heating plant and refuse from the capitol. Of course only the back part of the grounds is used for such purpose, so that the front part of the lots might be put to some other use.

GROUND EAST OF THE CAPITOL.

Lots 1 and 2, block 7, of Scott's addition to the town of Des Moines, deeded by Flora Wright, June 9, 1897, to the state of Iowa, the consideration being $4,300. This piece of ground is located east from the capitol. This would be well adapted for the site of a state arsenal, as it is in near location to the capitol, and also to the heating plant, so that it would not be necessary to provide boilers, for such a building could easily be heated from the capitol boiler house. But the general assembly should provide more of the adjoining ground for the site of an arsenal, as a building such as that department needs would occupy nearly all the ground, and would not appear well as a public building, and in front of the capitol.

HISTORICAL BUILDING.

The ground where one wing of the historical building is now erected occupies lots 1–5, of block 5, H. Lyon's addition to the town of Des Moines, and was bought from Eliza Jane Lyon, the purchase price being $15,000. The west wing of the building is now completed.

Section 151 of the code contains a provision making it the duty of this office to take an inventory of all furniture, materials and tools in the capitol. I have, during December, 1901, made a careful invoice of the furniture in the capitol, historical building and boiler house, including all furniture which is in use by the offices outside the building.

Whenever possible, I have given in this invoice the purchase price of all furniture, but where such was not attainable I have estimated the same as nearly as possible in comparison with other furniture in the building.

I find the total value of the same is $59,666.11 against a value two years ago of $54,837.55, an increase of $4,828.56, accounted for by additional furniture in the various offices. The invoice of all material and tools on hand is $2,636.92, against $2,281.41 two years ago, an increase of $355.51.

RECOMMENDATIONS.

It is the duty of this office to report the conditions and needed repairs of the public buildings at the seat of government, but as the Twenty-eighth General Assembly created a special commission for improvement of the capitol building and grounds, the

Supreme Court Chamber.

report of which has been filed, but has not been published, I do not deem it necessary to make further recommendation in reference to said repairs; in fact, their report will cover fully all work needed in that line.

I further would recommend the donation of a forty-foot strip of ground running east and west on the south side of the governor's square, for the use of a public street, said improvements made without expense to the state.

The walk on the north side of the state square has been removed by the city and put to grade, and the city has ordered a brick or cement walk, also the walk on the west side of said square is in very bad condition and should be replaced with a new one. I therefore would recommend the Twenty-ninth General Assembly to make an appropriation sufficient to cover the expenses of building those walks.

To keep a better and closer watch over the entire capitol building, to my opinion, the night watchmen when not on duty, should be permitted to sleep in the building during the night, enabling both men to be here in case of an accident where it requires more than a single man to protect the state's property. I would also suggest that some system would be adopted which would require the night watchman while on duty, to report hourly by telephone to the central telephone office, or by placing watchmen's clocks in different places in the building.

This office is very much crippled in the service of the state in not having a contingent fund for extra labor. The walks around the capitol and other state property have to be kept clean from snow and ice in the winter months, and needs some little repairs in summer. During state fair, or other occasions of large numbers of people being in Des Moines, there should be extra guides and police in the capitol. I, therefore, recommend an appropriation of $250 per annum for extra labor.

To better reach the soldiers' and sailors' monument, there should be a cement walk built from the south steps of the capitol to Walnut street, and from Walnut street to the monument. As it now is, the visitors will walk across the lawn and flower beds. I would therefore recommend the building of such walk and an appropriation of $500, or as much as needed thereof, to make that improvement.

It will be observed that the total expense for the period covered by this report is $3,876.10 greater than for the last biennial period. This increase may be explained by the fact that there

have been added to the force two janitors at $55 per month, and a janitress of the ladies' toilet room at a like salary; that the heating of the historical building has required an additional fireman at $60 per month, and that water, gas and repairs for the historical building appear as part of the expenses.

In conclusion, I desire to tender my sincere thanks to all departments for the uniform assistance and continued courtesy extended to me during the time I have had charge of the capitol, and to testify to the ability and uniform fidelity of those I have had under my charge in the employment of the state as assistants, and to thank them for the faithful manner in which they have discharged the several duties assigned them. I believe their remuneration for the service performed is hardly sufficient to support their families, as, with increased prosperity of the whole country, the necessaries of life have also advanced in price while that of the faithful employes of the state have not.

J. D. McGARRAUGH,
Custodian of Public Buildings and Property.

I, J. D. McGarraugh, as custodian of public buildings and property, being duly sworn, do hereby depose and say that these reports of expenses incurred, with the laws in force as given in each statement during the years 1900 and 1901, are correct to the best of my knowledge and belief.

J. D. McGARRAUGH,
Custodian of Public Buildings and Property.

Subscribed and sworn to before me by J. D. McGarraugh, this ——— of ————, 1902.

H. M. JONES,
Deputy Clerk Supreme Court, Iowa.

EXHIBIT A.

Itemized statement of all expenditures made by the Custodian of Public Buildings and Property, in accordance with chapter 6, section 150 of the Code, from January 1, 1900, to December 31, 1901:

Labor, police, 24 months, $75.00		$ 1,800.00
engineer, 24 months, $100.00		2,400.00
carpenter, 24 months, $83.33⅓	$ 2,000.00	
81 hours, 30 cents	24.30	
		$ 2,024.30
night watch, capitol, 48 months, $75.00	$ 3,600.00	
1 night watch, historical, 71 nights, $2.00	142.00	
historical, 30 days, 2.00	60.00	
		$ 3,802.00

Floor, janitor, 120 months, $55.00	$ 6,600.00		
46 months, 55.00	2,530.00		
24 months, 50.00	1,200.00		
22 days, $1.85	40.70		
31 days, 1.77	54.87		
		$	10,425.57
elevator tender, 24 months, $50.00	$ 1,200.00		1,200.00
Labor, moving, 46 days and 8 hours, $2.00	93.78		
carpenter, moving, 20 days and 8 hours, 30 cents an hour	54.00		
teamster, moving, 6 days and 5 hours, $3.00 per day	19.67		
watchman, moving, 3 days and nights, $2.50	7.50		
		$	174.95
cleaning walks, one-half day, $1.50 per day			.75
54 days, $1.75	$ 89.20		
78 hours. 20 cents	15.60		
6 hours at 10 cents	.60		
20½ hours with a team, 50 cents	10.25		
		$	115.65
plowing snow, 2 hours, 50 cents per hour			1.00
laborers in yard, 7 months at $55.00 per month	$ 385.00		
44 days, $1.83 per day	80.52		
		$	465.52
9 months, $55.00 per month			495.00
3 months, 55.00 per month			165.00
9 months, 55.00 per month			495.00
5 months, 55.00 per month			275.00
washing towels, 142¾ dozen, 35 cents			49.87
41 1-6 dozen, 40 cents	$ 16.40		
36¼ dozen, 35 cents	12.77		
		$	29.17
57½ dozen, 40 cents			22.99
36¾ dozen, 40 cents			14.70
61 dozen, 40 cents			24.40
139¾ dozen, 40 cents			55.30
149 dozen, 40 cents			59.60
123 5-12 dozen, 40 cents			49.36
making 6 dozen towels, 40 cents per dozen			2.40
office janitors, 112 months, $55.00	$ 6,160.00		
30 days, $1.83	54.90		
		$	6,214.90
janitors, 3 months, $55.00			165.00
janitress, 18 months, $55.00	$ 990.00		
janitress, 2 months, 50.00	100.00		
24 days, $1.25	39.60		
		$	1,129.60
Firemen, 118 months, $60.00	$ 7,080.00		
265 days, $2.00	530.00		
		$	7,610.00
Yardmen, 9 months, $55.00	$ 495.00		
9 months, $55.00	495.00		
		$	990.90
Typewriting custodian's report			26.50
Hanging curtains			7.00
		$	39,290.53

Fuel, 460,550 lbs. nut, $1.225	$ 282.08		
2,077,850 lbs. alk., 80 cents	831.14		
6,000 lbs. M., $1.00	3.00		
159,300 lbs. pea, 1.03	83.62		
1,695,350 lbs. nut, 2.25	1,029.39		
		$	1,947.15
642,300 lbs. alk., 80 cents	$ 256.92		
11,300 lbs. nut, $1.25	6.92		
137,150 lbs. lump, $2.00	137.15		
		$	400.99
246,400 lbs. alk., 80 cents			98.48
962,650 lbs. alk., 80 cents			385.06
2,611,600 lbs. alk., 80 cents	$ 1,044.64		
372,300 lbs. nut, $1.225	228.03		
31,100 lbs. nut, $1.40	21.77		
		$	1,294.44
98,000 lbs. alk., 80 cents	$ 39.20		
103,400 lbs. alk., $1.25	64.62		
		$	103.82
1,360,400 lbs. alk., $1.25			850.25
1,094,050 lbs. alk., 80 cents			437.62
Total amount for fuel		$	5,799.89
Ice, 52,850 lbs., 7 cents		$	36.99
capitol, 52,350 lbs., 7 cents	$ 36.58		
historical building, 2,350 lbs., 7 cents	1.64		
			38.22
capitol, 63,650 lbs., 7 cents	$ 44.48		
historical building, 5,800 lbs., 7 cents	4.05		
		$	48.53
capitol, 30,200 lbs., 7 cents	$ 21.14		
historical building, 2,600 lbs., 7 cents	1.96		
		$	23.10
capitol, 15,100 lbs., 7 cents	$ 10.57		
historical building, 1,250 lbs., 7 cents	.87		
		$	11.44
capitol, 44,980 lbs., 7 cents	$ 31.48		
historical building, 4 100 lbs., 7 cents	2.87		
		$	34.35
capitol, 70,700 lbs., 7 cents	$ 49.48		
historical building, 6,350 lbs., 7 cents	4.43		
			53.91
Total amount for ice		$	256.44
Water, capitol, 227,150 feet, 75 cents	$ 170.39		
capitol, meter rent	1.00		
capitol and historical building, 186,550 feet, at 75 cents	139.92		
capitol and historical building, meter rent	1.00		
arsenal, meter rent	.50		
arsenal, minimum	2.00		
historical building, 6,280 feet, $2.25	14.14		
meter rent	.50		
arsenal meter and minimum	2.50		
capitol and historical building, 181,620 feet, 75 cents	136.21		
capitol and historical building, 183,470 feet, 75 cents	137.61		
meter rent	1.00		
grounds, 22,320 feet, 75 cents	16.74		
meter rent	.67		
arsenal, minimum	2.00		
meter rent	.50		

capitol and historical building, 182,570 feet	$ 168.24	
meter rent	1.00	
grounds, 41,010 feet, at $1.50	61.52	
arsenal, meter rent and minimum	5.00	
arsenal, 780 feet at $2.25	2.43	
arsenal and capitol and historical building, meter rent, $1.50	1.50	
grounds, 23,760 feet at 75 cents	17.82	
capitol and historical building, 202,610 feet, at 75 cents	151.95	
capitol and historical building, 181,620 feet, at 75 cents	136.21	
meter rent	1.00	
		$ 137.21
yard, 770 feet, at $2.25	$ 1.75	
11,570 feet, at $1.50	17.38	
meter rent, second and third quarters	2.00	
		$ 21.13
capitol and historical building, 323,800 feet, at 75 cents	$2 42.84	
capitol and historical building, meter rent	1.00	
grounds, 290,510 feet, at 75 cents	217.88	
meter rent	1.00	
arsenal, minimum	2.00	
arsenal, meter rent	.50	
		$ 465.22
Total amount for water		$ 1,753.00
Gas, 2,212,500 ft., $1.20		2,634.60
Lighting and electrical supplies:		
6 portable lamps, library	$ 41.10	
1 portable lamp, supreme judges	7.00	
200 zincs	6.00	
24 LaClambe cells	8.40	
36 LaClambe cups	7.92	
18 push buttons	2.58	
1 annuiciator	8.75	
1 case matches	4.25	
No. 6, lb. bichromate potash	.68	
No. 10, lb. sulphuric acid	.70	
50 mantels	8.00	
50 mantels, mounted	14.00	
6 gas chimneys	.75	
2 doz. lantern globes	1.00	
		$ 111.13
12 doz. mica chimneys	$ 25.92	
9 gas lights	7.00	
14 boxes wax tapers	1.75	
36 Wellsbach lamps and shades, $1.25	45.00	
24 Wellsbach lamps and shades, .85	20.40	
25 Wellsbach lamps, electric	30.00	
12 lamp frames, 25 cents	3.00	
50 mantles, 35 cents	17.50	
286 mantles, 25 cents	71.50	
50 mantles, 16½ cents	8.25	
36 shades, 15 cents	5.40	
12 shades, 40 cents	4.80	
12 shades, 50 cents	6.00	
1 case matches	4.25	
50 gal. kerosene	5.00	
1 doz. lamp wicks	.07	
110 feet elevator tube	27.50	
		$ 283.34

Lighting and electrical supplies—Continued.

50 gal. Perfection oil	$ 4.25	
100 mantles	16.00	
100 mantles, mounted	28.00	
48 8 inch shades	4.80	
36 10 inch shades	9.00	
100 boxes, wax tapers	4.50	
72 mica chimneys	9.00	
12 large glass chimneys	1.20	
24 lamps, complete	28.80	
		$ 105.55
50 mantles	$ 8.00	
3 doz. lamp wicks	.25	8.25
100 mantles		$ 16.50
1 box matches	.03	
50 mantles	8.25	
6 lengths of tubing	6.00	
		$ 14.28
9 taper holders, $1.50	$ 13.50	
6 boxes tapers, 8 cents	.46	
22 8 inch shades	3.00	
1 case matches	4.25	
1 box candles	3.40	
5 doz. mica chimneys, $1.50	7.50	
50 mantles	8.25	
24 mantles	8.40	
50 gal. coal oil	5.00	
1 doz. lantern globes	1.00	
4 gas fixtures	10.00	64.76
Total amount for lighting		$ 603.81

Supplies drawn from the supply department:

Cleaning		
2 blankets, $1.20	$ 2.40	
7 feather dusters	5.88	
6 cans Burnishine, 25 cents	1.50	
17 cakes Sapolio, 6 cents	1.02	
48 cakes Doll soap, 2 cents	.96	
6 cakes Ivory soap, 7 cents	.42	
13 boxes toilet soap, 24 cents	3.12	
1 box toilet soap	.40	
1 pail	1.17	
1 floor rubber	.48	
1 tumbler	.03	
10 brooms, 21 cents	2.09	
7 mop holders, 7 cents	.48	
6 scrub brushes, 8⅓ cents	.50	
10 yards cheesecloth, 4 cents	.40	
1 pint ammonia	.14	
18 balls twine	1.44	
4 sponges	1.96	
4 mop wringers	8.00	
500 pounds soft soap	25.00	
		$ 67.39
4 window rubbers, 20 cents	$ .80	
2 window brushes, 38 cents	.76	
7 quarts Pearline, 50 cents	3.50	
2 sponges, 49 cents	.98	
5 sponges, 50 cents	2.50	
6 brooms, 27 cents	1.62	

Grand Stairway.

1 box roach paste	$ .13	
1 feather duster	.84	
1 bucket	1.20	
2 pints ammonia, 9 cents	.18	
1 floor brush	4.00	
1 floor brush	2.21	
1 mop stick	.07	
1 dust pan	.16	
1 hair brush	.84	
9 scrub brushes	.75	
1 pound moth balls	.04	
30 Doll soap	.60	
32 boxes toilet soap	5.50	
2 pails, 19 cents	.38	
3 H. & H	.30	
25 Sapolio, 6 cents	1.50	
1 chamois skin	.39	
3 yards cheesecloth 4 cents	.12	
20 rubber tires, 12½ cents	2.50	
		$ 35.37
2 boxes soap, 16 cents	$ .32	
9 boxes soap, 24 cents	2.10	
1 box soap	.49	
41 bars soap, 2 cents	.82	
24 bars soap	1.77	
5 bars sapolio, 6 cents	.30	
5½ pairs blankets, $1 20	6.60	
7 sponges, 49 cents	3.43	
1 floor rubber	.50	
3 window rubbers, 20 cents	.60	
1 window brush	.38	
2 boxes blacking	.20	
2 pails	1.80	
5 feather dusters, 84 cents	4.20	
1 comb	.15	
12 scrub brushes, 8⅓ cents	1.00	
15 cans Burnishine, 25 cents	3.74	
1 mop stick	.07	
1 tile brush,	4.00	
2 dust pans, 20 cents	.40	
repairing water cooler	.25	
2 bottles library paste	.34	
9 tin cups	.19	
1 box roach paste	.13	
		$ 33.85
1 tile brush	$ 4.00	
4 pails, 63 cents.	2.52	
1 pail	1.17	
1 pail	.19	
1 chamois skin	.39	
11 yards cheesecloth, 4 cents	.44	
4 cans Burnishine, 25 cents.	1 00	
1¼ pint ammonia'	.11	
1 ball twine	.15	
1 pound moth balls	.04	
1 dust pan	.16	
1 comb	.17	
1 scissors	.84	
2 floor rubbers, 48 cents	.96	
1 window rubber	.20	
3 tin cups, 2 cents	.06	

Supplies Drawn—Continued.

2 glasses, 5 cents	$ .10	
1 box soap	.43	
3 boxes soap, 40 cents	1.20	
5 boxes soap	1.25	
12 boxes soap, 24 cents	2.88	
42 cakes soap, 2 cents	.84	
2 packages Sapolio, 6 cents	.12	
6 scrub brushes, 8⅓ cents	.50	
5 sponges, 49 cents	2.45	
1 whisk broom	.21	
4 prs. blankets	4.80	
4 dusters, 84 cents	3.36	
2 brooms, 27 cents	.54	
		$ 31.88
20 brooms	$ 4.48	
5 cases Burnishine	1.25	
15 scrub brushes	1.25	
10 feather dusters	5.34	
33 yards, cheesecloth	1.32	
7 blankets	8.40	
2 floor brushes	6.21	
4 floor brushes	2.27	
2 window rubbers	.40	
5 lanterns	8.53	
9 pails	7.85	
1 counter duster	.32	
113 bars soap	6.04	
1 bar H. & H	.11	
8 mop holders	.67	
10 sponges	4.54	
5 cloth baskets	5.45	
5 dust pans	.60	
2 carpet sweepers	8.50	
1 key chain	.07	
1 hair brush	.80	
		$ 74.40
925 6-10 pounds sovogram, 7 cents	$ 64.69	
265 pounds soft soap, 7 cents	18.55	
24 bars Doll soap, 2 cents	.48	
60 bars Cream soap, 64 cents dozen	3.20	
24 bars Ivory soap, 81 cents	1.62	
8 bars H. and H.	.85	
16 boxes Pearline, 6 cents	.96	
8 cans Burnishine, 25 cents	2.00	
9 tin cups	.18	
1 comb	.15	
1 pair shears	.44	
1 chamois skin	.39	
1 terrace pin	.07	
1 key chain	.07	
1 waste basket	1.09	
2 dust pans	.40	
1 floor rubber	.50	
7 yards cheesecloth, 4 cents	.28	
10 sponges	4.80	
9 brooms, 21 cents	1.89	
4 feather dusters, 84 cents	3.36	
1 counter duster	.32	
19 brush holders	1.57	

1 blanket	$ 1.20	
repairing two water coolers	.50	
		$ 109.56
7 pounds moth balls	$ .32	
5 pair blankets	6.00	
12 yards cheesecloth	.49	
11 mop and brush holders	.68	
3 balls twine	.19	
9 scrub brushes	.75	
1 window brush	.38	
2 whitewash brushes	2.60	
1 window cleaner	.16	
1 box roach paste	.17	
6 feather dusters	3.03	
2 floor rubbers	.96	
1 pair shears	.47	
6 cuspidors	1.75	
1 comb	.10	
1 hair brush	.53	
48 bars laundry soap	.96	
25 boxes toilet soap	6.05	
6 bars H. & H.	.66	
24 bars Sapolio	1.44	
6 pints Burnishine	1.50	
11 sponges	6.86	
2 dust pans	.32	
4 galvanized buckets	.76	
8 brooms	2.16	
		$ 39.29
General Assembly, 6 soap dishes	$ .90	
3 water pitchers	.75	
30 water glasses	.91	
2 dust pans	.25	
4 sponges	1.28	
5 mop sticks	.35	
19 yards cheesecloth	.76	
2 feather dusters	1.00	
5 water buckets	3.15	
2 blankets	2 40	
62 waste baskets	32.95	
24 cuspidors	9.25	
7 hair brushes	6.22	
5 combs	.75	
22 whisk brooms	3.25	
1 broom	.25	
3 cakes Sapolio	.18	
14 ¼ dozen soap	7.06	
14 boxes of matches	4.67	
2 ink cans	2.00	
1 floor brush	2.21	
2 counter dusters	.64	
3 tin cups	.06	
3 dozen key rings	.63	
		$ 81.97
Engineer's supplies, 1 14 inch tee	$ 18.00	
13 feet 10¼ inch 14-inch pipe, including threads	51.24	
16 Bashlin valves	48.68	
8 stop cocks and valves	5.48	
202 feet ½-inch pipe	7.28	
92 pipe fittings	10.25	
		$ 130.93

Engineer's supplies—Continued.

1 dozen thermometers	$ .96	
6 4-inch nipples	3.42	
25 lbs. paste	.50	
3 brooms	.63	
1 dozen key blanks	1.80	
11½ lbs. solder, 25c.	2.88	
4 valve rods, 4 piston rods, 4 piston rings	36.00	
225½-ft. tiller rope	22.44	
1 8-inch wheel	1.00	
		$ 69.63
Doors & lumber for engineer & carpenter shop.	$ 153.62	
Lumber for general repairs	10.62	
Hardware for engineer and carpenter shop	29.58	
2 windows for boiler house	9.50	
		$ 194.32
14-inch ferrule, 1 ½-inch strap		
2 ½ solder nipples	$ 1.30	
6 1-inch plugs	.30	
250 feet ½-inch tiller rope	19.06	
4 ¾-inch radiator valves	4.34	
35 1¼-inch stair rail fittings	4.93	
1 ¾-inch gas cock, 25c.; 1 gas stove canopy, $4.50	4.75	
1 soldering iron heater	3.50	
		$ 38.18
175 pounds lead	$ 11.55	
5 gallons oil	3.65	
		$ 15.20
3 flue stops	$ .23	
12 coat hooks	.45	
1 knob	.20	
10 locks	11.00	
10 butts	4.40	
10 butts	1.05	
9 transom lifters	2.25	
10 sash locks	1.00	
		$ 20.58
20 feet 4-ply steam hose and coupling, 33 cents	$ 6.98	
2 ¾ stop cocks	1.03	
12 ½ R. & L. couplings	.40	
2 saw blades for lock springs	1.15	
2 pounds sheet brass for keys	.80	
59½ pounds paste, 2 cents	1.19	
52¾ pounds Garlock spiral, 65 cents	33.96	
40 pounds rainbow, 45 cents	18.00	
2 barrels Portland cement, $3.75	7.50	
		$ 71.01
Edison album and charts	$ 9.50	
52 gallons linseed oil	33.28	
1 barrel cement	3.75	
36 hand hole bolts	9.00	
2 calking tools	.90	
2000 fire brick	52.00	
19 dozen key blanks	13.30	
1 hand saw	1.28	

Senate Chamber.

1 screw plate	$ 9.00	
300 ½-inch bolts	1.10	
50 pounds iron	1.50	
8 fire tongs	5.40	
5 hammer handles	.20	
1 expansive bit	1.00	
1 brace	1.35	
12 file handles	.24	
2 pick handles	.20	
2 pipe cutters	2.50	
12 coal shovels and scoops	8.05	
2 Maydole hammers	.70	
1 dozen files	.75	
1 blow torch	2.50	
2 mortar trowels	.90	
2 monkey wrenches	2.85	
4 Stillson wrenches	10.27	
2 glass cutters	.40	
1 hack saw frame	.50	
168 3-16 bolts	.65	
24 stop cocks	10.62	
6 check valves	9.66	
24 angle valves	26.10	
24 Jenkins valves	25.62	
12 Globe valves	10.80	
1 pipe vise	2.25	
1 flue blower and steam hose	15.85	
3 round nose chisels	1.05	
18 bibs	18.85	
100 bib washers	.50	
20 Fuller balls	1.00	
25 gallons cylinder oil	8.75	
25 gallons machine oil	3.92	
246 pounds waste	15.99	
800 pounds fire clay	4.00	
1,853 feet pipe, various sizes	112.89	
701 feet pipe covering	138.34	
2 thermometers	27.75	
30 pounds packing	28.20	
4 cans paint	.80	
8½ pounds Venetian red	.25	
24 rubber connections for closets	9.00	
22½ pounds paste	.45	
144 tees, various sizes	5.73	
150 ells, various sizes	4.99	
30 couplings, various sizes	4.21	
12 plugs, various sizes	.48	
6 caps, various sizes	.60	
18 unions, various sizes	6.42	
18 return bends, various sizes	1.17	
30 bushings, various sizes	.92	
42 reducers, various sizes	2.04	
		$ 664.97
38 9-16 garlocks, 65 cents	$ 25.06	
60 water gauge washers	1.25	
600 pounds fire clay, ⅝ cents	3.75	
7 ½-inch stop cocks, 50 cents	3.50	
7 ¾-inch stop cocks, 74 cents	5.18	
12 2½x2 reducing couplings, 22½ cents	2.70	
12 2x1½ reducing couplings, 12¼ cents	1.47	
5 gallons gasoline, 12 cents	.60	
8 ⅜ lbs. valve leathers 55 cents	4.67	
		$ 48.18

Engineer's supplies—Continued.			
	2 drills	$ .40	
	1 tap	.35	
	1 radiator wrench	2.00	
	Feed pump repairs	1.50	
	1,900 feet pipe covering, ½-inch to 14-inch	399.71	
	Hauling pipe covering	2.50	
	1 closet plunger	2.85	
	Bib screws	1.70	
	11 floor plates	1.10	
	24 lamps	24.00	
	100 mantles	16.50	
	60 mica chimneys	7.50	
			$ 442.11
	1 ¾-inch check valve	$ .63	
	1 ½-inch pop valve	3.34	
	12 1-inch plugs	.18	
Total amount engineer's			$ 1,254.20
Carpenter's supplies,	1 roll picture cord	$ .25	
	1 can glue	.40	
	1 pint alcohol	.34	
			$ [illegible]
	1 automatic drill	$ .85	
	12 pair brass butts	.54	
	2 putty knives	.26	
	1 miter box	9.09	
	1 grindstone	3.25	
	2 gross swivel snaps	13.20	
	1 can glue	.30	
	3 gem castors	.60	
	1,500 brass tacks	.75	
	10 balls Martin	1.50	
	10 packages tacks	.80	
	4 packages webbing	5.00	
	32 shades	52.62	
	3½ yards imitation leather	1.75	
	2 pounds shellac	90	
	1 dozen drawer locks	6 00	
	½ dozen picture hooks	.05	
	2 gross brass screws	1.60	
	100 feet poplar	5.00	
	305 pound nails, different sizes	9.44	
	2 papers clout nails	.14	
	58 papers tacks	1 07	
	9 pieces plate glass	222.10	
			$[illegible]
	1 can glue	$ .66	
	5½ yards linoleum	8.80	
	250 feet leather, 25 cents	57 50	
	250 yards gimp, 1½ cents	3.75	
	4 packages webbing, $1.25	5.00	
	6 pounds marlin, 23 cents	1.38	
	5,000 leather nails, $1.35	6.75	
	9 pounds tacks	.90	
	25 pounds cotton batting, 9 cents	2.25	
	6 papers tacks	.15	
	2 pieces glass, $5.05	10.10	
			$ [illegible]

3 paint brushes	$ 2.59	
1 transom, horticultural room	20.00	
5 chair bases governor's rooms	15 75	
Desk cloth, horticulture room	1.15	
Leather and upholstering material	267.05	
		$ 306.54
4½ pounds sash cord	$ 1.28	
1 glass	.25	
½ gallon paint	.75	
		$ 2.28
1 lock, butts, and one dozen hooks	$ 1.90	
2 door bolts	.25	
1 curtain rollers	1.00	
Hauling lumber	1.50	
Planing sash weight	1.20	
3 pair shelf brackets	.75	
11 papers brads	.50	
6 papers clout nails	.18	
6 papers gimp tacks	.12	
64 gross wood screws	10.37	
10 quire sandpaper	1.20	
13 paint brushes	3.63	
100 pounds putty	2.50	
20 pounds yellow ochre	.30	
10 pounds brown umber	.35	
200 pounds white lead	13.00	
300 pounds mineral red in oil	12.00	
25 pounds ochre	1.25	
10 pounds drop black	.85	
10 pounds chrome yellow	1.60	
6 pounds wood filler	.96	
1 pound powdered pumice	.05	
10 pounds cabinet glue	1.65	
3 gallons varnish	5.49	
2 gross screw eyes, hooks, and screw hooks	.28	
600 feet ¼ copper sash cord	48 00	
90 pieces glass	39.10	
2 gross tinned rings	1.20	
7 sets castors	3.20	
2 plain bits	.50	
53 lbs. halyard	13.25	
2 gross swivel snaps	12.00	
1 Goodell hand drill	1.75	
1 can glue	.40	
1 sofa seat upholstered	8.50	
6 perforated seats	18.00	
25 lbs. cotton batting	2.25	
575 yards cord	7.19	
26 chair bases	164.00	
1 can glue	.66	
1 brush	.75	
1 brush	.53	
		$ 383.67
Total amount carpenter's supplies		$ 1,129.44
54 twist drills	$ 19.10	
16 chisels and points	2.12	
5 gas plyers	2.95	
28 ¾ lb. springs brass wire	6.08	
1 drill chuck	.95	

Carpenter's supplies—Continued.			
	12 lbs. emery	$ .85	
	2 hand vise	.85	
	1 pair snips	1.95	
	7 sledge and hammer handles	.36	
	3 hatchets	.96	
	3 machinists and engineer's hammers	1.33	
	2 mortar hoes	.92	
	6 dozen files and wood rasps	6.72	
	24 thermometers	2.50	
	4 monkey wrenches	2.24	
	2 Stillson wrenches	1.50	
	1 crowbar	.40	
	3 hack saw blades	.18	
	4 Diston saw blades	.48	
	9 dozen carriage bolts	.68	
	16 dozen stove bolts	.64	
	300 feet pearl wire cloth	7.50	
	2 oil tanks	8.50	
	2700 tiles for floor	75.00	
	1570 feet pipe covering	340.20	
	3 barrels cement	11.25	
	4½ lbs. leather	1.80	
	32 lbs. Garlock packing	21.95	
	1 blacksmith forge	18.00	
	2 iron wheelbarrow	10.00	
	4 screw drivers	2.00	
	4 reamers	1.40	
	1 chain lift	24.00	
	6 bushels lime	2.40	
	4 oil cans	2.00	
	3 Yale lock barrel and keys	12.50	
	20 lbs. iron	.50	
	2 Yale locks and keys	1.00	
	59 lbs. steel	5.90	
	75 feet pure rubber hose	11.00	
	1 set packing tools	4.50	
	20 sets Price balls and cushion	1.50	
	6 gas brackets, $3.10, 7 wash basins, $14.00	17.10	
	12 basin cooks, $15.00, 25 lbs. tallow, $2.50	17.50	
	3 plumbers' friends	4.50	
	Lining 1 closet tank	3.50	
	11½ hours boiler repairs	5.75	
	Total amount		$ 575.81
Office supplies,	1½ quarts mucilage	$ .98	
	1 gross pins	.44	
	2 library paste	.34	
	10 pencil pads	.80	
	1 box envelopes	.40	
	1 memorandum	.15	
	1 box paper	.43	
	1 dauber	.08	
	1 brush	.52	
	½ dozen bottles of typewriter oil	.48	
	2 quarts ink	.60	
	2 boxes pencils	5.16	
	1 dozen pencils	.20	
	1 box blacking	.08	
	1 ink stand	.57	
	50 1 cent stamps	.50	
	200 2 cent stamps	4.00	
			$ 15.71

House of Representatives.

½ dozen typewriter erasers, Board of Health	$ .30		
1 letter opener	.58		
1 gross steel pens	.65		
2 sponge holders	.70		
Custodian, 100 2 cent stamps	2.00		
25 1 cent stamps	.25		
		$	4.48
500 2 cent stamps	$ 10.00		
400 large envelopes	.90		
1 quart of ink	.30		
1 dozen pencils	.31		
10 pencil pads	.30		
			11.81
1 box typewriter paper	$ .80		
1,000 letter heads	1.71		
10 pencil pads	.60		
1 dozen pencils	.20		
1 eraser	.03		
			3.34
1 box rubber bands	.52		
10 pencil pads	.90		
1 box pens	.80		
1 dozen pencils	.20		
2 records	.40		
1 box paper	.75		
Carbon paper	.14		
			3.71
1 box clips	.12		
12 thumb tacks	.12		
3 journals	.69		
1 record	.23		
1 bottle paste	.22		
1 dozen pencils	.22		
1 terrace pin	.07		
			1.67
1 can paste	.17		
1 memorandum	.15		
1 memorandum	.12		
1 ledger	.23		
			.67
Total amount office supplies		$	41.39
Yards, 31½ pounds clover seed	$ 13.80		
trees around Capitol Square	44.00		
			57.80
2 sacks salt			2.50
4 lawn rakes	1.33		
4 lawn rakes	1.60		
			2.93
5 dozen washers for garden hose	.75		
300 loads manure, $1.00	300.00		
50 loads manure, 75 cents	37.50		
2 loads sand	2.00		
4½ hours team, plowing snow	2.70		
1 spade, 65 cents; 2 shovels, $1.30	1.95		
			344.90

Yards, 3 grass hooks	$ .45		
43 snow shovels	7.68		
2 nozzles	.56		
3 lawn mowers with aprons	37.20		
400 feet ¾-inch hose	40.00		
8 barrels salt	14.00		
		$ 99.89	
500 feet ¾-inch garden hose		62.50	
5 pounds emery	.75		
1 ton fertilizer	40.00		
1 ton bone meal	35.00		
200 pounds fertilizer	4.50		
1 1½-inch gouge	.75		
45 bulbs, 13 cents	5.40		
348 bullbs, 8 cents	27.84		
		114.24	
5 pounds lawn seed	.80		
2 guages	1.00		
3 grass catchers	6 00		
2 garden rakes	.67		
		8 47	
Total amount yard		$ 693.35	
Carpenter's supplies, 1 can glue	$ .66		
3 Martin latches and 60 keys	6.75		
1 door spring	.20		
		$ 7.61	
Boiler and pipe repairs, 3 sets boiler flues, and 3 patches for boilers, including 1 14-inch cross, 2 P. 9 Unions, 2 9-inch threads	$ 812.80		
3 16-inch chain tongs	45.00		
1 1,000-inch chain lift	13.00		
8 hour boiler repairs and 2 ferules	3.70		
		$ 874.50	
Sink, sewer and water connections for lunch room		30.00	
Janitor's supplies, 2 window cleaners	$ .40		
8 pounds moth balls	.40		
1 blanket	1.20		
1 floor rubber	.48		
3 feather dusters	2.29		
2 boxes roach paste	.34		
4 yards muslin	.17		
4 sponges	2.68		
20 Sapolio	1.20		
16 boxes soap	2.72		
10 brooms	2.70		
9 H. & H.	.90		
½ pint alcohol	.17		
1 pint ammonia	.14		
9 scrub brushes	1.68		
3 rolls tape	.75		
1½ quart Pearline	.66		
3 thermometers	.70		
12 Doll soap	.24		
1 chamois skin	.24		
1 comb	.39		

Reception Room

1 basket	$ .17		
300 yards toweling	1.05	$	153.82
10 steel mats	$ 124.50		
1 case toilet paper	7.75		
1 case toilet paper	8.75		
1 case toilet paper roll	7.75		16.50
Total janitors' supplies		$	170.32
Material for cleaning,			
2 pounds lump pumice	.16		
10 gallons disinfectant	9.50		
2 dozen tin cups	.60		
1,287 pounds soft soap	77.23		
		$	87.48
Repairs,			
3 closet bowls, including seats and rubber connections, $9.85.	$ 29.55		
2 sections iron lavatory, complete	32.00		
Oak lumber and machine work, seven hours	9.75		
1 Yale latch and two door bolts	4.00		
1 12x15 register	1.80		
			77.10
Miscellaneous,			
1 curtain roller			1.25
Repairing plaster at boiler house shop			14 00
10 radiators, including valve and fittings for library			174.40
2 doors for board of control rooms			50.00
Plumbing for milk testing room $ 21.95			
Lumber and doors for milk testing room 52.15			
Radiator for milk testing room 9.36			
	$ 83.46		83.46
Screen doors and transom, attorney-general's room			35.00
1 plate glass 26x49			6.50
3 book shelves, library			118.00
3 coal chutes, 1 tank; boiler house			240.00
2 loads sand, at 50c.			1.00
4 loads dirt, at 50c			2.00
Repairing ice box, historical building			6.20
Repairing closet tank, capitol			3.50
1 plate glass superintendent public instruction, 2 library			80.50
1 case superintendent public instruction			76.00
3 cases board of health			312.00
Transom glass horticultural room			20.00
Roof repairs, 11 barrels cement, $3.75, 5 pounds solder	42.50		
30 square Bangor No. 1, slate	240.00		
211 hours labor, at 25c, 224 hours labor at 50c	165.00		
2 loads sand, at 65c	1.30		
		$	448.80
1 box toilet paper	8.75		
3½ dozen towels	4.50		
50 yards towelling and making	8.00		
1 sign	.50		
			21.75
1 box toitet paper	8.75		
1 box toilet paper	7.75		
Repairing one water cooler	1.00		
Electric clock repairs	2.00		
Rope for ash elevator	6 00		
			25.50

Miscellaneous—Continued.

Lettering glass, Board of Control	$ 3.50	
1 P. P. Glass, 54x83, library	27.40	
8 barrels Portland cement, roof repairs	30.00	
4 loads sand for roof repairs, 65 cents	2 60	
		$ 63 50
1 case toilet paper	8.75	
1 chair	9.30	
20 small tables	30.00	
Moving furniture (Transfer Co.)	13.40	
Repairing 2 flags	1.00	
		62.45
1 case toilet paper	8.75	
200 yards toweling	22.00	
4 flags	44.00	
Material for draping	74.03	
		148.78
1 box toilet paper	7.75	
1 flag	13.00	
Placards for guns	1 25	
		22.00
1 box toilet paper	8.75	
74 towels	11.10	
		19.85
Total miscellaneous amount		$ 343.98
Total amount		$ 51,322.24

Miscellaneous,

1 box toilet paper	$ 8.75	
74 towels	11 10	
	$ 19.85	
Total amount		$ 51,342.09

EXHIBIT B

Third Quarter, 1901.

Sold to Al. Sandler, August 12, 6,070 pounds scrap iron, 15 cents	$ 9.15	
25 pounds scrap brass, 8 cents	2.00	
Waste paper, September 24	8.50	
Total		$ 19.65
Paid treasurer of state, September 24		19.65

First Quarter, 1900.

Sold to W. Gruener, 1 old typewriter	$ 12.00	
Sold to J. G. Lawrence	2.00	
Total		$ 14.00
Paid to John Herriott, treasurer of state, File 21		14.00

Second Quarter.

April 30, sold to H. Serene, old typewriter		$ 5.00	
May 27, sold to L. Klonisky, 4 tons paper		27.50	
Total			$ 32.50
Paid J. Herriott, April 30	$ 5.00		
May 27	27.00		
Total			$ 32.50

EXHIBIT C.

INVOICE OF MATERIAL AND TOOLS.

ATTIC.		
6 blocks	$ 5.00	
300 ft. of Manilla rope	6.00	
200 gas globes, 10 cents	20.00	
600 pieces slate, 8 cents	48.00	
Flags and decoration	75.00	
1 engineer's level	75.00	
Total		$ 229.00
BASEMENT.		
14 section ladder	$ 30 00	
4 long ladders	10.00	
1 long step ladder	4.00	
1 old gas stove	5 00	
2 barrels soft soap	36.00	
1 barrel sovogran	21.00	
30 gallon crude oil, 10 cents	3 00	
100 towels, 35c	35.00	
Total		$ 144.00
GREENHOUSE.		
3 old lawn mowers	$ 6.00	
2 old shovels; 1 spade; 1 rake	1.50	
1 wrench; 1 screwdriver; 1 sheep-shear	1 25	
Total		$ 8.75
CARPENTER SHOP.		
2 carpenter benches	$ 18.00	
1 mortise machine	20.00	
14 hand screws	3.20	
1 upholsterer hammer	1.00	
1 corner brace	1.50	
1 bench vise	2.00	
1 grindstone	2.50	
1 miter box	9.00	
10 paint brushes	4.00	
1 automatic drill	.85	
Total		$ 62.05
ENGINEER'S SHOP.		
1 forge	$ 18.00	
1 anvil	1.00	
1 vise	5.00	
1 gasoline torch	2.50	
1 set plumbers tools	5.00	
1 brace	1.00	
1 screw plate	9.00	
1 pair snips	1.50	
4 screw drivers	2.00	
1 hack saw	.50	
2 hand vise	1.00	
4 plyers	2.50	
1 hatchet	.65	
1 carpenter hammer	.50	
1 saw	1.50	
1 scale	1.50	
1 drill machine	10.00	
1 breast drill	2.00	
8 fire tongs	4.00	
100 key blanks	10.00	

1 ratchet and drills	$ 5.00	
20 drills	4.00	
1 crow bar, 5 ft	.50	
Total		$ 88.65

BOILER HOUSE.

1 iron wheelbarrow	$ 10.00	
2 old wheelbarrows	10.00	
300 lbs. of waste	21.00	
250 pounds of castings, 2½ cents	6.25	
4 oil tanks	15.00	
25 gallons machine oil, 15 cents	3.75	
20 gallons cylinder oil, 35 cents	7.00	
1 forge and anvil	5.00	
15 pounds tallow, 6 cents	.90	
1 blacksmith vise	.75	
4 fire tongs	1.25	
2 sledge hammers	1.20	
12 fire tools	6.00	
1,500 fire brick	45.00	
1 scale	40.00	
Total		$ 173.10

STORE ROOM.

15 chair bases	$ 60.00	
50 pounds salmoniae, 8 cents	4.00	
48 la clachne cups, 32 cents	15.36	
200 zinks, 3 cents	6.00	
10 push buttons, 12½ cents	1.25	
400 feet garden hose, 10 cents	40.00	
50 pounds iron, 3 cents	1.50	
20 pounds steel, 10 cents	2.00	
2 water closet bowls, $9.85	19.70	
9 washbasins, $1.50	13.50	
36 snow shovels, 20 cents	7.20	
4 rakes, 35 cents	1.40	
3 ash hoes	1.50	
8 coal shovels, 70 cents	5.60	
7 dirt shovels, 60 cents	4.20	
1 spade	.65	
7 wrenches, 50 cents	3.50	
2 dozen files	2.40	
12 chisels	1.20	
3 hammers	1.50	
2 hatchets	.70	
20 pounds wire, 20 cents	4.00	
250 feet wire cloth, 2½ cents	6.25	
2 trowels	.70	
Total		$ 204.11

STORE ROOMS.

30 gallons linseed oil, 60 cents	$ 18.00	
100 pounds white lead, 6 cents	6.00	
100 pounds Venetian red, 2½ cents	2.50	
50 pounds putty, 2½ cents	1.25	
10 gallons turpentine, 50 cents	5.00	
2 gallons varnish	4.00	
2 pounds shellac	.90	
40 pieces. glass	7.50	
20 pounds various colors	2.00	
6 pounds graphite	1.50	

Secretary's Office.

100 key canks	$ 10 00	
3 lawn mowers	37.20	
500 pounds nails, 3 cents	15.00	
80 gross screws, various sizes	20.00	
2 dozen leg screws	.40	
60 dozen bolts, various sizes	6.00	
30 paper tacks	.90	
10 paper clout nails	.30	
20 paper brads	.60	
200 feet copper sashcord	14.00	
40 feet copper sashcable	5.20	
Material for upholstering—		
150 chairs, 70 cents	105.00	
8 pounds glue	1.20	
5 quire sand paper	$ .50	
2 gross hooks	12.00	
50 pounds Haliyard, 25 cents	12.50	
3 gas brackets	1.50	
30 bibs, various kinds	30.00	
20 air vents, 80 cents	16.00	
3 plumbers' friends	4.50	
20 chair springs, 80 cents	16.00	
90 boxes of tapers, 4½ cents	4.05	
Total		$ 315 50

CELLAR.

1 pipe machine, 1 inch to 4 inches	$ 40.00	
2 die stocks, ½-inch to 2 inches	13.00	
3 pipe cutters	4.50	
2 pipe vises	11.00	
7 Stillson wrenches, 8 inches to 4 feet	27.50	
4 V. P. pipe wrenches	4.75	
7 pipe tongs, ⅜ to 2 inches	3.80	
8 chain tongs	50.00	
6 monkey wrenches	2.50	
3 hammers	1.25	
2 chain hoist	36.00	
500 feet tile, 20 cents	100.00	
120 feet tile, 50 cents	60.00	
2 elbows, 14 inches	14.00	
1 elbow, 6 inches	.75	
20 elbows, 4 inches, including reducing ells	12.00	
54 elbows, 3 inches, including reducing ells	16.20	
30 elbows, 2½ inches, including reducing ells	6.00	
32 elbows, 2 inches, including reducing ells	4.80	
65 elbows, 1½ inch, including reducing ells	6.50	
35 elbows, 1¼ inch, including reducing ells	2.80	
70 elbows, 1 inch, including reducing ells	4.20	
46 elbows ¾ inch, including reducing ells	1.84	
36 elbows, ½ inch, including reducing ells	1.08	
6 elbows, ⅜ inch including reducing ells	.12	
10 elbows, ⅛ inch, including reducing ells	.20	
5 lock nuts	.25	
1 tee, 8 inches	3.00	
10 tees, 4 inches, including reducing tees	6.00	
84 tees, 3 inches, including reducing tees	26.40	
73 tees, 2½ inches, including reducing tees	18.25	
Total		$ 478 69

375 tees 2 inches, including reducing tees	$ 75.00
400 tees. 1½ inch, including reducing tees	60.00
365 tees, 1¼ inch, including reducing tees	36.50
375 tees, 1 inch, including reducing tees	30.00
400 tees, ¾ inch, including reducing tees	24.00
485 tees, ½ inch, including reducing tees	24.25
57 plugs, ¼ inch to 6 inches	5.20
17 bushings	1.53
7 crosses. 3 inches	3.15
9 crosses, 2½ inches	2.34
26 crosses, 2 inches	5.20
19 crosses, 1½ inch	1.90
24 crosses, 1¼ inch	1.92
26 crosses, ¾ inch	1.04
5 crosses, ½ inch	.15
1 cross, ⅜ inch	.03
107 feet, 9 inch pipe	119.00
26 feet, 8 inch pipe	14.30
60 feet, 6 inch pipe	30.00
20 feet 5-inch pipe	11.00
80 feet 4-inch pipe	24.00
50 feet 3-inch pipe	12.50
40 feet 2½-inch pipe	8.00
100 feet 2-inch pipe	18.00
130 feet 1½-inch pipe	19.50
170 feet 1¼-inch pipe	22.40
650 feet 1-inch pipe	65.40
460 feet ¾-inch pipe	32.20
350 feet ½-inch pipe	17.50
200 feet ⅜-inch pipe	10.00
90 feet ¼-inch pipe	3.60
48 feet ⅛-inch pipe	1.44
2 valves, 8-inch	20.00
1 valve, 4-inch	5.00
12 valves, 2-inch	24.00
12 valves, 1½-inch	22.40
16 valves. 1¼-inch	22.40
12 valves, 1-inch	9.60
13 valves, ¾-inch	7.80
16 valves, ½-inch	8.00
14 valves, ⅜-inch	4.20
24 stop cocks	11.28
136 caps, various sizes	13.60
42 couplings, 2½-inch to 9-inch	8.40
290 couplings, ½-inch to 2-inch, R. & L.	14.50
40 unions, ½-inch to 2-inch	4.00
8 flange unions, 2-inch to 9-inch	24.00
178 drop ells and tees	5.34
475 brass fittings of various sizes	47.50
Total	$ 933.07

EXHIBIT D.

INVOICE NO. 1.

Of all furniture in the capitol building, made December, 1901, in compliance with section 151 of the code.

COMMITTEE ROOM NO. 1.

2 walnut tables, 10 feet, $60 each	$ 120.00	
1 dining room table	20.00	
1 kitchen table	1 00	
31 walnut chairs, small, $10 each	310.00	
Total		$ 451 00

COMMITTEE ROOM NO. 2.

1 walnut table, 8 feet	$ 40.00	
11 walnut chairs, small, $10 each	110.00	
Total		$ 150.00

COMMITTEE ROOM NO. 3.

13 walnut chairs, small, $10 each	$ 130.00	

COMMITTEE ROOM NO. 4.

1 walnut table, 6 feet	$ 30.00	
1 file case	2.00	
Total		$ 32 00

COMMITTEE ROOM NO. 5.

1 table	$ 40.00	
1 revolving chair	20 00	
Total		$ 60.00

COMMITTEE ROOM NO. 6.

2 oak tables, 10 feet, $50 each	$ 100.00	
22 cane chairs, $3 each	66 00	
1 file case	2.00	
1 kitchen table	1.25	
Total		$ 169.25

COMMITTEE ROOM NO. 7.

1 oak table, 6 feet	$ 30.00	
6 cane chairs, $3 each	18.00	
2 old chairs, 50 cents each	1.00	
Total		$ 49.00

COMMITTEE ROOM NO. 8.

2 oak tables 10 feet, $50 each	$ 100.00	
26 cane chairs, $3 each	78.00	
Total		$ 178.00

COMMITTEE ROOM NO. 9.

1 oak table, 6 feet	$ 30 00	
7 chairs, old, 50 cents each	3 50	
Total		$ 33.50

COMMITTEE ROOM NO. 10.

1 oak table, 10 feet	$ 50.00	
24 cane chairs, $3 each	72.00	
Total		$ 122.00

COMMITTEE ROOM NO. 11.

1 oak table, 8 feet	$ 40.00	
6 cane chairs, $3 each	18.00	
Total		$ 58.00

COMMITTEE ROOM NO. 12.

2 oak tables, 10 feet, $50 each	$ 100.00	
1 settee, perforated seat	15.00	
11 cane chairs, $3 each	33.00	
Total		$ 148.00

COMMITTEE ROOM NO. 13.

1 oak table, 8 feet	$ 40.00	
9 cane chairs, $3 each	27.00	
Total		$ 67.00

COMMITTEE ROOM NO. 14.

1 oak table, 8 feet	$ 40.00	
10 cane chairs, $3.00 each	30.00	
1 kitchen table	1.25	
Total		$ 71.25

COMMITTEE ROOM NO. 15.

1 oak table, 10 feet	$ 50.00	
15 cane chairs, $3.00 each	45.00	
1 kitchen table	1.00	
Total		$ 96.00

COMMITTEE ROOM NO. 16.

1 oak table, 8 feet	$ 40.00	
7 cane chairs, $3.00 each	21.00	
Total		$ 61.00

COMMITTEE ROOM NO. 17.

2 oak tables, 8 feet, $40.00 each	$ 80.00	
16 cane chairs, $3.00 each	48.00	
2 kitchen tables	2.50	
Total		$ 130.50

COMMITTEE ROOM NO. 18.

3 oak tables, 8 feet, $40.00 each	$ 120.00	
2 kitchen tables, $1.00 each	2.00	
25 cane chairs, $3.00 each	75.00	
Total		$ 197.00

COMMITTEE ROOM NO. 19.

2 oak tables, 8 feet, $40.00 each	$ 80.00	
13 cane chairs, $3.00 each	39.00	
2 kitchen tables	2.50	
Total		$ 121.50

COMMITTEE ROOM NO. 20.

1 oak table, 8 feet	$ 40.00	
4 cane chairs, $3.00 each	12.00	
1 kitchen table	1 25	
Total		$ 53.25

COMMITTEE ROOM NO. 21.

2 oak tables, 8 feet, $40.00 each	$ 80.00	
14 cane chairs, $3.00 each	42 00	
1 kitchen table	1.25	
Total		$ 123.25

COMMITTEE ROOM NO. 22.

2 cherry tables, 10 feet. $60.00	$ 120.00	
25 cherry chairs, small, $10.00 each	250.00	
1 walnut table	15.00	
Total		$ 385.00

COMMITTEE ROOM NO. 23.

1 cherry table, 10 feet	$ 60.00	
2 kitchen tables, $1.00 each	2.00	
22 cherry chairs, small, $10.00 each	220.00	
Total		$ 282.00

COMMITTEE ROOM NO. 24.

2 cherry tables, 6 feet, $40.00 each	$ 80.00	
23 cherry chairs, small, $10.00 each	230.00	
1 kitchen table	1'25	
Total		$ 311.25

COMMITTEE ROOM NO. 25.

1 cherry table, 6 feet	$ 40.00	
1 walnut desk	20.00	
3 cherry chairs, small, $10 00 each	30.00	
Total		$ 90.00

COMMITTEE ROOM NO. 26.

1 cherry table, 8 feet	$ 50.00	
6 cherry chairs, small, $10.00 each	60.00	
2 old desks	2.00	
Total		$ 112.00

COMMITTEE ROOM NO. 27.

1 walnut table, 10 feet	$ 60.00	
12 walnut chairs, small, $10 each	120.00	
Total		$ 180.00

COMMITTEE ROOM NO. 28.

1 cherry table. 10 feet	$ 60.00	
1 kitchen table	1.25	
10 cherry chairs, small, $10 each	100.00	
Total		$ 161.25

COMMITTEE ROOM NO. 29.

1 cherry table, 8 feet	$ 50.00	
10 cherry chairs, small, $10 each	100.00	
Total		$ 150.00

LIEUTENANT-GOVERNOR, TWO ROOMS.

1 cherry desk, French	$ 150.00	
1 cherry table, 6 feet	40.00	
1 settee, plush	60.00	
1 chair, plush, revolving	40.00	
18 chairs, cherry, small, $10 each	180.00	
1 mirror, 15x28	2.00	
Total		$ 472.00

SPEAKER OF THE HOUSE, TWO ROOMS.

1 walnut desk	$ 10 00	
1 walnut table, 6 feet	40.00	
1 ash table, 4 feet	5 00	
1 settee, plush	60.00	
1 choir, plush, revolving	40.00	
4 chair, plush, small, $30 each	120.00	
1 kitchen table	1.25	
1 dining room table	20.00	
Total		$ 296.25

POSTOFFICE—SECOND STORY.

1 packing table	$ 8.00	
4 small chairs, $10 each	40 00	
1 chair, upholstered	20.00	
Total		$ 68.00

TELEGRAPH OFFICE.

1 table, 4 feet	$ 8.00	
1 walnut chair	10.00	
Total		$ 18.00

LADIES' TOILET.

1 desk, from old state house	$ 1.00	
2 walnut chairs, small, $10 each	20.00	
1 mirror, 7x2 feet	20.00	
Total		$ 41.00

HOUSE OF REPRESENTATIVES.

118 revolving chairs, 5 in the library, $20 each	$ 2,360.00	
10 settees, leather, $65 each	650.00	
28 arm-chairs, 2 in the library, $15 each:	420.00	
10 pairs of curtains, attic storeroom, $150 each.	1,500.00	
9½ pairs curtains, $40 each	380.00	
1 file case	2.00	
10 chairs, $10 each	100.00	
Total		$ 5,412.00

WATER CLOSET OF THE HOUSE.

4 chairs, 50 cents each	$ 2.00	
1 mirror, 14x24	2.00	
Total		$ 4.00

Auditor's Office.

CLOAK-ROOM OF THE HOUSE.

1 walnut table, 5 feet	$ 25.00	
50 camp chairs, 60 cents each	30.00	
2 settees, perforated seats, $15 each	30.00	
Total		$ 85.00

INVOICE NO. 4.

NORTH AND SOUTH GALLERY OF THE HOUSE.

10 walnut arm chairs, $15 00 each	$ 150.00	
1 camp chair	.60	
Total		$ 150.60

SERGEANT-AT-ARMS OF THE HOUSE.

1 walnut table	$ 15 00	
3 pigeon hole cases	2 50	
1 chair	10 00	
1 kitchen table	1.25	
Total		$ 28.75

ROTUNDA.

4 settees, perforated seats, $15.00 each	$ 60.00	

CORRIDOR SOUTH OF SENATE.

1 dining-room table	$ 20 00	
1 packing-room table	3.00	
Total		$ 23.00

SENATE CHAMBER.

70 revolving chairs, mahogany, $25.00 each	$ 1750.00	
26 arm chairs, mahogany, $20.00 each	520.00	
10 settees, leather, mahogany, $75.00 each	750.00	
2 settees, perforated seats, belonging to the corridor	30.00	
10 pairs of curtains, attic storeroom, $150.00 each	1500.00	
3 pairs of curtains, attic storeroom, $40.00 each	120.00	
Total		$ 4670.00

CLOAK ROOM OF THE SENATE.

1 cherry table, 5 ft	$ 25.00	
2 desks from old state house, $2.00 each	4.00	
45 camp chairs, 60 cents each	27.00	
Total		$ 56.00

SERGEANT-AT-ARMS OF THE SENATE.

2 kitchen tables	$ 2.00	

WATER CLOSET—SENATE.

2 chairs, 50 cents each	$ 1.00	
1 small bench	.50	
1 mirror, 15x22	2.00	
Total		$ 3.50

NORTH AND SOUTH GALLERIES OF THE SENATE.

11 small cherry chairs, $10.00 each	$ 110.00	
4 dining-room chairs in the attic, $2.50 each	10.00	
2 camp chairs, 60 cents each	1.20	
Total		$ 121.20

LIBRARY.

1 upholstered chair, revolving	$ 30.00	
2 upholstered chairs, small, $20.00 each	40.00	
1 upholstered settee	50.00	
37 small chairs, $10.00 each	370.00	
33 dining chairs, $2.50 each	82.50	
8 chairs, 50 cents each	4.00	
1 chair, revolving	2.00	
1 desk, rolling top	100.00	
1 desk in the main room	250.00	
1 desk, flat top	75.00	
1 typewriter, with desk	50.00	
1 clock	2.00	
1 mirror, 36x24	5.00	
1 mirror, 24x15	2.00	
1 stand for large book, wood	10.00	
1 stand, adjustable, iron	5.00	
2 stands, wood, 50 cents each	1.00	
2 revolving book cases	30 00	
1 roll-top desk	33.70	
1 typewriter	60.00	
typewriter chair	6 75	
1 willow couch	15.00	
1 revolving stool	6.25	
1 catalogue cabinet	12 00	
11 tables, 5 feet, $20.00 each	220.00	
6 tables, 4 feet, $10.00 each	60.00	
1 table, 3 feet	10.00	
5 tables, kitchen, $1.00 each	5.00	
1 file case, 5 feet long	25 00	
1 stand, $10.00, with letter press, $10.00	20.00	
1 typewriter desk	6.00	
1 typewriter	40.00	
2 card cases, 5 feet high	300.00	
4 book trunks	60.00	
1 dictionary and stand	10.00	
1 walnut chair, upholstered	6.00	
70 cases, traveling library in use, and circulating	700.00	
Total		$ 2,024.20

GOVERNOR'S OFFICE—FOUR ROOMS.

1 piano and stool, including cover	$ 250.00	
1 French desk, mahogany	200.00	
1 French desk	150.00	
2 double desks, cherry, $125.00 each	250.00	
2 double desks	40.00	
1 standing desk, 15 feet long, $20 00 per foot	300.00	
1 table, mahogany	200.00	
1 table, mahogany	150.00	
1 table, cherry, 6 feet, $40.00	40.00	

1 table, mahogany, 3 feet	15.00	
1 table, walnut, 4 feet	10.00	
14 arm chairs, plush, $45.00 each	630.00	
10 small chairs, plush, $30.00 each	300.00	
6 arm chairs, leather, $30 each	180.00	
2 small chairs, cane seats, $7.50 each	15.00	
1 revolving chair, plush	10.00	
1 cane rocker	5.00	
2 dining-room chairs	5.00	
1 chair	.50	
5 sofas, plush, mahogany, $90.00 each	450.00	
1 sofa, plush	50.00	
1 letter press	15.00	
7 pairs of silk lined curtains, $75.00 per pair	525.00	
1 portable lamp	5.00	
1 typewriter with desk	100 00	
1 typewriter with desk	85.00	
1 adjustable seat	5 00	
1 revolving book case	12.00	
2 revolving book cases	15.00	
2 dictionaries with stands, $12.00 each	24 00	
1 mirror, 6x2 feet	10.00	
1 mirror, 28x15 inches	1.50	
3 revolving chairs, $25.00 each	75.00	
1 blotter bath	3.75	
1 typewriting cabinet	60.00	
1 typewriting cabinet	28 50	
Total		$ 4,233.25

AUDITOR'S OFFICE—THREE ROOMS ON FIRST FLOOR, ONE STOREROOM IN BASEMENT.

1 seal	$ 10.00	
1 Eureka blotter bath	2 75	
1 French desk, walnut	125.00	
1 standing desk, walnut, 12 feet long	240.00	
1 standing desk, walnut, 8 feet long	$ 160 00	
3 double desks, flat top, $100 each	300.00	
1 desk with table on both sides	200.00	
1 desk, flat top	40.00	
1 standing desk	6.00	
5 pigeonhole cases	555.00	
1 walnut table, 8 feet	50 00	
1 walnut table, 6 feet	40.00	
1 walnut table, 10 feet	30.00	
1 walnut table, 3 feet	3.00	
1 table	4.00	
1 kitchen table	2.00	
2 sofas, plush, $50 each	100.00	
3 revolving book cases, $12 each	36.00	
4 mail boxes, hammered iron, $5 each	20.00	
3 portable lamps, $5 each	15.00	
9 revolving chairs, $20 each	180.00	
11 arm chairs, $15 each	165.00	
9 small chairs, $10 each	90.00	
2 revolving chairs, $7.50 each	15.00	
1 revolving chair, cane seat	5 00	
1 adjustable chair	7.50	

1 office stool	$ .50	
1 chair	.50	
1 dictionary and stand	12.00	
1 typewriter, with desk, in use one year	90.00	
1 typewriter	66.75	
1 adding machine	250.00	
1 mirror, 20x12	1.00	
2 pairs of curtains, $50 each	100.00	
1 bank punch	25.00	
1 letter press	12.50	
2 scales	4.00	
1 square table	10.00	
Total		$ 2,975.50

SUPERINTENDENT OF PUBLIC INSTRUCTION—TWO ROOMS FIRST FLOOR, ONE STOREROOM IN BASEMENT.

2 French desks, walnut, $150	$ 300.00	
2 double desks, flat top, $100	200.00	
1 table, walnut, 8 feet	50 00	
2 tables. walnut, 6 feet	80.00	
2 tables, dining-room	40.00	
4 revolving chairs, walnut, $20	80.00	
16 arm chairs, walnut, $15	240.00	
9 small chairs, walnut, $10	90.00	
3 dining-room chairs, walnut, $2.50	7.50	
1 revolving chair	2.00	
1 adjustable seat	7.50	
2 sofas, plush, $60	120.00	
2 dictionaries, with stands, $12	24.00	
2 revolving book cases, $12	24.00	
1 Shannon file case, 2½ feet wide	25.00	
1 typewriter, with desk	100.00	
1 standing desk, 12 feet	180.00	
1 mirror, 16x14	2.00	
1 letter press	15.00	
2 window curtains, $50	100 00	
1 door curtain	15.00	
1 kitchen table	1.25	
Total		$ 1,703.[illegible]

TREASURER'S OFFICE—TWO ROOMS.

1 French desk, walnut	$ 150.00	
1 standing desk, walnut, 7½ feet long	112 50	
1 flat top desk	60.00	
1 file case, 4 feet wide	30.00	
2 walnut tables, 6 feet, $30	60.00	
1 table for letter press	5.00	
2 revolving book cases, $12	24.00	
1 wash stand, marble top	5.00	
1 lounge	65.00	
1 steel case	400.00	
1 adding machine	250.00	
1 desk	87.50	
1 typewriter chair	6.75	
2 riffles	36.00	
1 table. marble top	10.00	
2 dictionaries with stands, $12	24.00	
1 typewriter with desk, new	120.00	
2 pairs of curtains, $50	100.00	
2 sofas, plush, $60	120.00	

Treasurer's Office

1 adjustable book stand	$ 10.00	
5 revolving chairs, walnut, $20	100.00	
9 arm chairs, walnut, $15	135.00	
9 small chairs, walnut, $10	90.00	
1 office stool	1.00	
1 U. S. Springfield rifle, belt and ammunition	30.00	
2 revolvers, Colt's navy, $15	30.00	
1 bank punch	25.00	
1 scale	2.00	
3 portable lamps, $5	15.00	
1 mirror, 28x16	2.00	
1 letter press	15.00	
1 typewriter case, $20	20.00	
1 desk with sides	125.00	
1 small case	14.00	
1 Eureka blotter bath	2.75	
Total		$ 2,284.50

HORTICULTURAL SOCIETY—ONE ROOM.

1 revolving chair	$ 20.00	
20 arm chairs, $15 each	300.00	
8 small chairs, $10 each	80.00	
1 portable lamp	5 00	
1 dining-room chair	2.50	
2 kitchen tables	2.00	
1 walnut table	5.00	
1 square stand	1.50	
Total		$ 416.00

ADJUTANT-GENERAL'S OFFICE—TWO ROOMS FIRST FLOOR, ONE ROOM IN THE BASEMENT.

1 bookcase, 8 feet	$ 100.00
2 pigeonhole cases, 6 feet, $75 each	150.00
2 pigeonhole cases, 9 feet, $112.50	225.00
1 pigeonhole case, 23 feet	287 50
2 standing desks, $38 each	76.00
1 French desk	125.00
1 desk	35.00
1 rolling top desk	50.00
1 revolving bookcase	7.00
1 typewriter with desk	90.00
1 dictionary with stand	12.00
1 stand for letter press	5.00
1 letter press	8.00
1 flat top desk	12.00
1 revolving chair	30.00
1 revolving chair	$ 6.00
12 arm chairs, $5.00 each	60.00
1 dining room chair	2.50
1 portable lamp	5.00
1 mirror, 26x15 inches	2.00
1 door curtain	5.00
1 30-foot case	400.00
1 small chair	10.00
2 small tables, $4.00 each	8.00
3 chairs, 50 cents each	1.50
1 table	2.00
1 table	1.00

1 dining-room table	$ 21.00	
2 kitchen tables	2.00	
1 old case	2 00	
Total		$ 58.00

ATTORNEY-GENERAL—TWO ROOMS.

1 desk, rolling top	$ 150.00	
1 desk, flat top	100.00	
1 book case, 24 sections	69.00	
1 typewriter with desk	100.00	
1 stand for letter press	5.00	
1 letter press	10.00	
1 stand	1.25	
1 dictionary and stand	12.00	
1 revolving chair	20.00	
3 arm chairs, $15.00 each	45.00	
1 typewriter chair	6.75	
7 small chairs, $10.00 each	70.00	
1 revolving book case	12.00	
1 cherry table, 8 feet	50.00	
1 sofa, plush	60.00	
1 mirror, 50x18	5.00	
1 portable lamp	5.00	
1 table	10 00	
1 kitchen table	1.25	
1 file cabinet	152.00	
1 Eureka blotter bath	2.75	
Total		$ 827.00

CLERK OF THE SUPREME COURT—TWO ROOMS ON THE FIRST FLOOR, ONE ROOM IN THE BASEMENT.

1 standing desk, 12 feet long	$ 300.00	
1 French desk	150.00	
1 double desk, flat top	125.00	
2 old desks, $10.00 each	20 00	
1 desk from old state house	2.00	
1 table, cherry, 8 feet	40.00	
1 table, stained	20.00	
1 table, round	5.00	
1 revolving book case	12.00	
1 dictionary and stand	12.00	
1 file case	3.00	
1 file case in vault	5.00	
1 case for letter press	4.00	
1 letter press	6.00	
1 plush sofa	50.00	
4 revolving chairs, $20.00 each	80.00	
11 arm chairs, $15.00 each	165.00	
7 dining-room chairs, $2.50 each	17.50	
1 chair	.50	
1 office stool	1.00	
1 adjustable book stand	10 00	
1 portable lamp	5.00	
1 shelf, 4 feet high	6.00	
1 typewriter	60.00	
1 scale	1.00	
1 typewriter with desk, in use six years	60.00	

1 standing desk	$ 30.00	
1 table	15.00	
1 kitchen table	1.00	
Total		$ 1,206.00

RAILROAD COMMISSION—TWO ROOMS ON THE FIRST FLOOR, ONE ROOM IN BASEMENT.

1 standing desk, 7 feet	$ 140.00	
1 double desk, flat top	125.00	
1 flat top desk	60.00	
1 desk from old state house	2.00	
1 table, cherry, 8 feet	50.00	
1 table, cherry, 6 feet	40.00	
1 typewriter with desk	90.00	
1 stand for letter press	20.00	
1 letter press	12.50	
1 adjustable book stand	10.00	
1 adjustable seat	5.00	
1 plush sofa	50.00	
1 portable lamp	5.00	
6 revolving chairs, $20 each	120.00	
12 arm chairs, $15 each	180.00	
7 small chairs, $10 each	70.00	
1 chair, perforated seat	3.00	
4 chairs, 50 cents each	2.00	
1 office stool	1.00	
1 adding machine	50.00	
1 scale	2.00	
1 drafting table	10.00	
2 wardrobes, $6 each	12.00	
1 typewriter	60.00	
1 Eureka blotter bath	2.75	
Total		$ 1,122.25

AGRICULTURAL SOCIETY—TWO ROOMS.

2 walnut tables, 10 feet, $60 each	$ 120.00	
1 walnut table, 8 feet	50.00	
1 double desk, flat top	124.00	
1 desk, flat top	100.00	
1 desk, flat top	40.00	
1 standing desk, 8 feet long	120.00	
1 wash stand	4.00	
2 revolving chairs, $20 each	40.00	
2 arm chairs, $15 each	30.00	
14 small chairs, $10 each	140.00	
1 portable lamp	5.00	
4 newspaper cases, 4x6 feet, $100 each	400.00	
1 display case	50.00	
2 plush sofas $50 each	100.00	
1 dictionary and stand	12.00	
1 mirror, 24x12	1.50	
1 duplicator	50.00	
1 kitchen table	1.25	
Total		$ 1,388.75

JUDGE'S ROOM NO. 1.

1 folding bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	$ 100.00	
1 dresser	50.00	
1 plush sofa	50.00	
1 table, 4 feet	25.00	

2 small chairs, $10 each	$ 20.00	
1 book rack	3.00	
1 portable lamp	5.00	
1 revolving chair	20.00	
1 arm chair	15.00	
1 pair of curtains	25.00	
1 typewriter	75.00	
Total		$ 368.00

JUDGE'S ROOM NO. 2.

1 folding bed, including one mattress, 2 pillows, 1 comfort, 1 blanket.	$ 100.00	
1 dresser	50.00	
1 plush sofa	50.00	
1 table	25.00	
1 book rack	3.00	
1 revolving chair	20.00	
1 arm chair	15.00	
1 small chair	10.00	
1 portable lamp	5.00	
1 pair of curtains	25.00	
1 typewriter	75.00	
Total		$ 378.00

JUDGE'S ROOM NO. 3

1 folding bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	$ 100.00	
1 dresser	50.00	
1 plush sofa	50.00	
1 table, 4 feet	25.00	
1 book rack	3.00	
1 revolving chair	2.50	
1 arm chair	15.00	
1 small chair	10.00	
1 pair of curtains	25.00	
1 typewriter	75.00	
1 typewriter desk	10.00	
1 portable lamp.	5.00	
Total		$ 370.50

JUDGE'S ROOM NO. 4.

1 folding bed, including one mattress, 2 pillows, 1 comfort, 1 blanket	$ 100.00	
1 dresser	50.00	
1 plush sofa	50.00	
1 table, 4 feet	25.00	
1 book rack	3.00	
1 arm chair	15.00	
1 small chair	10.00	
2 pairs of curtains, $25 each	50.00	
1 portable lamp	5.00	
1 typewriter	75.00	
Total		$ 383.00

JUDGE'S ROOM NO. 5.

1 folding bed, including one mattress, 2 pillows, 1 comfort, 1 blanket	$ 100.00	
1 dresser	50.00	
1 plush sofa	50.00	
1 table, 4 feet	25.00	
1 book rack	3.00	
2 small chairs	20.00	
1 portable lamp	5.00	
2 pairs of curtains, per pair, $25	25.00	

1 typewriter	$ 75.00	
1 clock	6.00	
1 cane rocker	6.00	
Total		$ 365.00

JUDGE'S ROOM, NO. 6.

1 folding bed, including 1 mattress, 2 pillows, 1 comfort, 1 blanket	$ 100.00	
1 dresser	45.00	
1 wardrobe	13.00	
1 desk	35.00	
1 leather sofa	45.00	
1 revolving chair	20.00	
2 arm chairs	30.00	
1 book rack	3.00	
1 portable lamp	5.00	
1 typewriter, Judge Waterman	85.00	
Total		$ 381.00

CONSULTATION ROOM.

6 revolving chairs, $20.00 each	$ 120.00	
5 arm chairs, $15.00 each	75.00	
2 small chairs, $10.00 each	20.00	
1 revolving book case	15.00	
1 revolving book case	12.00	
1 table, 10 feet	60.00	
1 table, 8 feet	50.00	
1 letter press and stand	9.00	
2 dictionaries and stands	28.00	
2 plush sofas, $50.00 each	100.00	
1 stand for water tank	1.50	
1 mirror, 28x15	3.00	
1 clock	13.50	
8 code holders, $3.00 each	24.00	
1 typewriter and case	50.00	
Total		$ 581.00

SUPREME COURT.

1 mahogany desk	$ 125.00	
4 tables, 8 feet, $65.00 each	125.00	
1 stand on the table	10.00	
6 revolving mahogany chairs, $25.00 each	150.00	
1 revolving walnut chair	20.00	
2 dining room chairs	5.00	
49 mahogany arm chairs, $20.00 each	980.00	
2 cherry arm chairs, $15.00 each	30.00	
4 settees, $80.00 each	320.00	
1 portable lamp	5.00	
3 pairs of curtains, $125.00 per pair	375.00	
1 desk	35.00	
Total		$ 2,315.00

SECRETARY OF STATE—TWO ROOMS.

1 French desk, walnut	$ 150.00	
1 double desk, flat top	125.00	
1 double desk, flat top	75.00	
1 standing desk, 12 feet long	300.00	
3 tables, 4 feet, $30.00	90.00	
1 table, 3½ feet,	10.00	

1 table	$ 2.00	
1 file case, 2 feet wide	15.00	
1 book case, 8 feet high	20.00	
1 book stand, wood	3.00	
2 adjustable book stands	20.00	
1 portable book case	3.00	
2 dictionaries with stand, $12.00	24.00	
1 letter press	15.00	
2 revolving book cases, $12.00	24.00	
2 plush sofas, $50.00	100.00	
1 kitchen table	1.25	
5 revolving chairs	20.00	
7 arm chairs, $15.00	105.00	
6 small chairs, $10	60.00	
1 mirror, 26x15	3.00	
3 pairs of curtains, $50	150.00	
1 typewriter, with desk	100.00	
1 scale	2.00	
1 Eureka blotter bath	2.75	
1 kitchen table	1.00	
Total		$ 1,421.00

DAIRY COMMISSION.

1 oak table with file case	$ 75.00	
1 table, walnut, 5 feet	15.00	
1 table, oak, 8 feet	20.00	
1 table, dining-room	20.00	
2 tables, kitchen	2.00	
4 tables, square, $10 each	40.00	
8 tables, square, $1.25 each	10.00	
1 typewriter, with desk, in use four years	90.00	
1 desk	2.00	
1 plush sofa	50.00	
1 scale, with case	25.00	
1 clock	2.00	
1 letter press	7.50	
Total		$ 358.50
1 book case	$ 15.00	
1 dictionary, with stand	12.00	
1 pigeonhole case	2.00	
1 oak partition, with shelves	30.00	
1 revolving chair	20.00	
2 small chairs, $10 each	20.00	
6 cane chairs, $3 each	18.00	
1 chair	.50	
1 microscope	25.00	
1 door curtain	10.00	
1 arm chair	15.00	
Total		$ 167.50

PHARMACY COMMISSION.

1 roll-top desk	$ 48.00	
1 oak desk, flat top	20.00	
1 typewriter, with desk, in use 5 years	90.00	
1 dining-room table	20.00	
1 walnut table, 4½ feet	10.00	
1 walnut table, 4 feet	10.00	
1 kitchen table	1.00	
7 square tables, $1.25 each	8.75	
1 stand for letter press	1.00	

1 letter press	$ 5.00	
1 cane settee	5.00	
1 desk from old state house	1.00	
2 revolving chairs	40.00	
1 small chair	10.00	
9 cane chairs, $3 each	27.00	
2 chairs, 50 cents each	1.00	
15 chairs, camp, 60 cents each	9.00	
1 clock	5.00	
1 dictionary and stand	12.00	
1 portable lamp	5.00	
1 mirror, 26x15	4.00	
1 pigeonhole case	3.00	
Total		$ 335.75

LAND OFFICE.

1 cherry table, 6 feet	$ 40.00	
1 cherry desk, flat top	100.00	
1 cherry desk, standing	125.00	
1 round table	4.00	
1 plush settee	50.00	
1 revolving chair	20.00	
1 table for letter press	2.00	
1 portable lamp	5.00	
1 scale	2.00	
4 arm chairs, $15 each	60.00	
6 small chairs, $10 each	60.00	
1 wash stand	1 00	
1 mirror	1.00	
1 clock	5.00	
1 typewriter	10.00	
1 dining-room chair	2.50	
Total		$ 487.50

BOARD OF HEALTH—THREE ROOMS.

4 book cases, walnut, $10 each	40.00	
1 rack for papers, 8 feet high	3.00	
2 walnut desks; 1 rolling top, $25; 1 flat top, $20	45.00	
1 oak desk, $8; 1 standing desk, $4	12.00	
1 typewriter with desk	75.00	
2 tables, 8 feet and 9 feet long, $6 each	12.00	
2 tables, 5 feet long, $4 each	8.00	
1 table, 2 feet long	2.00	
1 talbe, 6 feet long, $2.50; 1 table, 50 cents	3.00	
1 shelf, 5 feet wide, $8; 1 glass case, $10	18.00	
3 revolving book cases, $8 each	24.00	
2 stands for letter presses and scales, $1 each	2.00	
1 small case, $3; 1 typewriter desk, $4	7.00	
1 letter press, $10; 1 portable lamp, $6	16.00	
1 scale with case, $20; 1 scale, $2	22.00	
1 dictionary with stand, $12; 1 oil tester, $5	17.00	
16 cane chairs, $3 each; 4 revolving chairs, $3 each	60.00	
1 settee, $6; 4 chairs, 50 cents each, $2	8.00	
1 office stool, $1; 1 mirror, $2	3.00	
1 microscope, $250; 1 incubator, $12	262.00	
1 clock	8.00	
1 sterilizer	5.00	
1 adjustable seat, typewriter chair	6.00	
19 square stands, $1.50	28.50	
Total		$ 686.50

GEOLOGICAL SURVEY—THREE ROOMS.

1 desk, walnut, rolling top	$ 25.00	
1 desk, double, flat top	25.00	
2 desks, flat top, 1 not in the home office	24.00	
1 typewriter, with desk, in use four years	50.00	
1 drawing table and map case	40 00	
5 tables, dining-room, $20 each	100 00	
1 oak table, 4 feet	10.00	
1 portable lamp	3.00	
1 revolving chair	1 00	
5 walnut arm chairs, $15 each	75.00	
3 dining-room chairs, $2.50 each	7 50	
1 adjustable book stand	10 00	
1 letter press	8.00	
1 dictionary and stand	12.00	
1 stand	1.00	
1 mirror, 20x12, $1; 1 drafting table, $5	6 00	
1 mineral case, 28 feet	280 00	
2 wall frames for pictures, $35 each	70.00	
3 specimen cases, $100 each	300.00	
3 cases for books and supplies $40 each	120.00	
1 microscope in Iowa City	125.00	
2 barometers, $50 each	100.00	
3 cameras	175 00	
Total		$ 1,567.50

GRAND ARMY ROOM.

1 counter, 12 feet long	$ 95.00	
1 desk, 10 feet long	60.00	
1 book case, 12 feet	75.00	
1 wardrobe and one case for banner	30.00	
1 double desk	150.00	
1 single desk	54.00	
1 table, 8 feet, mahogany	80.00	
1 table, 5 feet, mahogany	48.00	
2 revolving chairs, mahogany, $36 each	72.00	
10 chairs, mahogany, $19.44 each	194.40	
1 lounge, leather	60.00	
1 mirror, 38x18	10.00	
1 portable lamp	5.00	
2 dining-room chairs, $2.50 each	5.00	
1 kitchen table	1.00	
Total		$ 939.40

SUPPLY DEPARTMENT.

2 tables, 6 feet, $40 each	$ 80.00	
1 dining-room table	20.00	
1 square table	15.00	
1 oak table	8.00	
1 typewriter desk	5.00	
2 portable lamps, $5 each	10.00	
1 Shannon file case	10.00	
2 dictionaries with stands, $12 each	24.00	
1 revolving book case	12.00	
1 walnut desk	25.00	
1 adjustable book stand	10.00	
1 clock	2 50	
1 paper tester	75.00	
1 case for drawings	15.00	
4 revolving chairs, $20 each	80.00	

1 revolving chair, upholstered	$ 8.00	
5 arm chairs, $15 each	75.00	
1 typewriter stand	5.00	
1 typewriter tabular cover	87.75	
3 small chairs, $10 each	30.00	
1 mirror, 40x15	5.00	
1 mirror, 30x15	3.00	
1 mirror, 26x15	2.00	
1 wall desk	2.00	
1 standing desk	25.00	
2 small cases	4.00	
1 pigeonhole case	12.00	
2 adjustable seats	11.75	
1 scale	7.00	
1 copy holder	3.75	
1 letter press and stand		
1 steel case	527.00	
Total		$ 1,199.75

DOCUMENT AND PACKING ROOM—FOUR ROOMS.

1 desk, walnut. flat top	$ 8.00	
1 desk top	3.00	
2 tables with two cases	30.00	
3 dining-room tables, $20 each	60.00	
1 packing table	3.00	
1 small shelf case	1.50	
1 portable lamp	5.00	
1 revolving chair	3.00	
4 dining-room chairs, $2.50 each	10.00	
3 chairs, 50 cents each	1.50	
1 folding table, 40x22	2.00	
1 truck scale	10.00	
2 counter scales, one at $3.00 and one at $1.50	4.50	
1 truck, four wheels	50.00	
1 truck, two wheels	15.00	
1 truck, two wheels	10.00	
1 table	4.00	
Total		$ 220.50

LABOR COMMISSION.

2 book cases, glass front, $15.00 each	$ 30.00	
1 book case	10.00	
1 pigeonhole case	10.00	
1 standing desk	3.00	
1 case with drawers	5.00	
1 double desk, flat top	15 00	
1 walnut table, 3 feet	3.00	
1 typewriter, with desk	60.00	
2 revolving chairs, $20.00 each	40.00	
8 cane chairs, $3.00 each	24.00	
1 stand for letter press	3.00	
1 letter press	7.00	
1 wash stand	6.00	
1 office stool	1 00	
1 dictionary and stand	12.00	
1 mirror, 22x16	2.50	
Total		$ 231.50

CUSTODIAN'S OFFICE.

1 table, cherry, 8 feet	$ 50.00	

1 desk	$ 5.00	
1 pigeon hole case	10.00	
1 key case	15.00	
1 book case	21.00	
1 cherry wash stand	5.00	
1 dictionary and stand	12.00	
1 revolving chair	20.00	
2 arm chairs, $15.00 each	30.00	
1 small chair	10.00	
1 scale	2.00	
1 portable lamp	5.00	
1 gun case	8.00	
1 engineer's level	100.00	
2 revolvers, $12.00 each	24.00	
Total		$ 316.00

MINE ISPECTOR—ONE ROOM—THIRD DISTRICT.

3 book cases; 2 with glass front, $15.00 each	$ 45.00	
1 double desk, flat top	20.00	
1 oak desk	20.00	
1 oak table	10.00	
1 square table	10.00	
1 stand for letter press	3.00	
1 letter press	7.50	
1 dictionary and stand	12.00	
1 cane settee	5.00	
5 cane chairs, $3.00 each	15.00	
1 typewriter and desk	85.00	
3 revolving chairs, $20 00 each	60.00	
1 arm chair	15.00	
1 portable lamp	5.00	
1 test scale with case and 2 fifty-pound tests	125.00	
1 case for samples	30.00	
1 wash stand, marble top	8.00	
1 mirror, 28x12 inches	2.00	
1 anemometer	20.00	
1 case for maps	3.00	
1 dining-room chair	2.50	
Total		$ 503.00

MINE INSPECTOR—FIRST DISTRICT, OTTUMWA.

1 desk	$ 10.00	
2 anemometer, $20 each	40.00	
1 scale and 3 fifty-pound test weights	100.00	
1 water gauge	15.00	
1 hydrometer	15.00	
Total		$ 180.00

MINE INSPECTOR—SECOND DISTRICT—OSKALOOSA.

1 desk	$ 10.00	
1 anemometer	20.00	
1 sale and 2 test weights	100.00	
1 hydrometer	15.00	
Total		$ 145.00

BOARD OF CONTROL—FIVE ROOMS.

4 pigeon-hole cases	$ 150.00	
3 flat top desks	79.00	
2 roll-top desks	68.00	

1 8-foot step ladder	$ 1.44	
2 mirrors	5.50	
1 wood chair	.50	
7 office chairs	35.00	
36 oak chairs	117.00	
300 filing cases	52.00	
3 clocks	33.00	
1 pigeon-hole case	11.00	
1 card index and fillers	13.37	
2 flat top desks	46.00	
1 wardrobe	44.00	
20 tables, various lengths	253.00	
1 square table	10.00	
4 mahogany desks	366.00	
4 mahogany chairs, $14.25 each	57.00	
1 numbering machine	14.00	
1 letter press stand	13.40	
3 Remington typewriters, $90 each	270.00	
3 typewriter desks, $27 each	81.00	
3 tabulators, $18 each	54.00	
2 mahogany standing desks	275.00	
1 Shannon file case	125.00	
1 steel file case	235.00	
3 adjustable seats	18.00	
1 double roller shelf case	198.00	
4 revolving stools	11.25	
4 portable lamps	23.75	
1 mimeograph	44.50	
1 book case, 3 feet	6.50	
1 book case 4 feet	7.25	
1 mahogany file case	200.00	
1 file case, drawers 3 feet high	25.00	
1 scale	10.30	
1 architect's case	40.00	
4 cases not paid for	.....	
Total		$ 2,993.76

CORRIDOR—FIRST FLOOR.

1 counter	$ 25.00	
2 settees, $15 each	30.00	
1 frame for checking baggage	2.00	
Total		$ 57.00

BATH ROOM.

1 wash stand	$ 5.00	
1 dining-room chair	2.50	
1 mirror, 27x15	4.00	
Total	$ 11.50	

LAVATORY AND CLOSET—FIRST FLOOR.

1 mirror, 36x20	$ 5.00	
1 kitchen table	1.00	
Total		$ 6.00

JANITOR'S ROOM—BASEMENT.

1 desk from old state house	$ 1.50	
2 chairs	1.00	
1 portable lamp	2.50	
Total		$ 5.00

LIBRARY STORE ROOM.

2 old chairs	$ 1.00	

RESTAURANT.

1 dining-room table	$ 20.00	
3 old tables, $2.00 each	6.00	
2 kitchen tables, $1.25 each	2.50	
28 camp tables, 60 cents each	16.80	
Total		$ 45.30

POSTOFFICE BASEMENT.

1 revolving chair	$ 2.50	
1 dining-room chair	2.50	
1 kitchen table	1.25	
1 wash stand	5.00	
Total		$ 11.25

HISTORICAL BUILDING.

3 roll-top oak desks	$ 150.00
1 desk, standing top	10.00
1 desk for visitors' register	5.00
1 desk, circular	15.00
9 glass display cases at $150.00	1350.00
4 wall display cases at $60.00	240.00
1 insect case	35.00
1 file case, 15 feet high	5.00
1 file case	3.00
1 oak map case	70.00
17 steel book cases	
11 steel newspaper cases	
2 show cases, glass top, at $60.00	120.00
7 autograph cases at $300.00	2100.00
1 book case, 4½ feet high	10.00
1 book case	15.00
2 circular upholstered settees at $100.00	200.00
1 Davenport	100.00
1 sofa and 2 chairs, upholstered	50.00
1 carved chair	50.00
2 arm chairs	30.00
6 small chairs	60.00
2 revolving chairs at $5.00	10.00
4 office stools at 75 cts	3.00
100 camp chairs at $1.00	100.00
6 leather upholstered rockers at $40.00	240.00
24 leather upholstered chairs at $20.00	480.00
2 leather upholstered revolving chairs at $25.00	50.00
7 oval oak tables at $50.00	350.00
3 dining-room tables at $20.00	60.00
1 oak table, 6 feet	30.00
3 kitchen tables at $1.00	3.00
1 round table	1.00
1 stand for letter press	1.00
1 letter press	5.00
1 typewriter	90.00
1 typewriter with desk	110.00
1 railing	10.00
1 clock	10.00
1 mirror, 18x12	1.50
1 portable lamp	5.00
1 book rack	5.00

1 dictionary and stand	$ 15.00	
1 folding bed	50.00	
1 fancy screen, oak	40.00	
1 cabinet	6.50	
1 mirror	2.50	
Total		$ 6,296.50

ENGINEER'S ROOM AND CARPENTER SHOP.

1 desk	$ 5.00	
1 book case, glass doors	10.00	
1 book case	10.00	
1 revolving chair	5.00	
1 letter press and stand	8.00	
3 old cases	6.00	
2 sections drafting table	10.00	
Total		$ 54.00

MILK TESTING ROOM.

2 tables	$ 3.00	
1 steam testing machine	15.00	
1 hand testing machine	2.00	
1 chair	1.00	
1 portable lamp	2.00	
Total		$ 23.00